

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-____ (____)
Debtors. : (Jointly Administered)
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DECLARATION AND STATEMENT OF DAVID L. RESNICK
UNDER FED. R. BANKR. P. 2014 AND 2016 IN SUPPORT OF
APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a)
AND 328 (I) AUTHORIZING EMPLOYMENT AND RETENTION
OF ROTHSCHILD INC. AS FINANCIAL ADVISOR AND INVESTMENT
BANKER TO DEBTORS AND (II) SCHEDULING FINAL HEARING THEREON

David L. Resnick, under penalty of perjury, declares and says:

1. I am a Managing Director at the financial advisory and investment banking firm of Rothschild Inc. ("Rothschild"), which maintains its principal office at 1251 Avenue of the Americas, New York, New York 10020. I am authorized to execute this declaration and disclosure statement (this "Declaration") on behalf of Rothschild. I submit this Declaration under sections 327(a) and 328 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code") and Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") in support of the Application For Order (the "Order") Under 11 U.S.C. §§ 327(a) And 328 (I) Authorizing Employment And Retention of Rothschild Inc. As Financial Advisor and Investment Banker To Debtors And (II) Scheduling A Final Hearing Thereon (the "Application"), filed contemporaneously herewith by Delphi Corporation ("Delphi") and certain of its direct and indirect subsidiaries, as debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors" or "Company"). Except as otherwise

indicated, I have personal knowledge of the matters set forth herein and if called as a witness, would testify competently thereto.¹

Qualifications Of Professionals

2. Rothschild is a member of one of the world's leading independent investment banking groups, with expertise in domestic and cross-border mergers and acquisitions, restructurings, privatization advice, and other financial advisory services, and with particular experience in providing high-quality investment banking and financial advisory services to financially troubled companies. Rothschild, a member of the National Association of Securities Dealers and the Securities Investor Protection Corporation, is a private firm with approximately 250 employees in the United States that maintains offices in New York and Washington, D.C. Rothschild is highly qualified to advise on strategic alternatives, and its professionals have extensive experience in deals involving complex financial and operating restructurings.

3. Rothschild and its professionals have extensive experience working with financially troubled companies from a variety of industries in complex financial restructurings, both out-of-court and in chapter 11 cases. Rothschild's business reorganization professionals have served as financial and strategic advisors for debtors, creditors, and other constituents in numerous chapter 11 cases, including, among others, Atlantic Express Transportation, Inc.; Barney's, Inc.; Bedford Fair Industries; Comdisco, Inc.; Crown Vantage, Inc.; Edison Brothers Stores, Inc.; Federal-Mogul Global, Inc.; Geneva Steel Company; Globe Manufacturing; Guilford Mills, Inc.; Heartland Steel; HomePlace, Inc.; International Wire Group, Inc.; James River Coal Company; Key Plastics LLC; La Roche Industries, Inc.; Leiner Health Products, Inc.; MicroCell Communications, Inc.; Mpower Holdings Corp.; New World Pasta Company; Pacific

¹ Certain of the disclosures herein relate to matters within the knowledge of other professionals at Rothschild and are based on information provided by them.

Gas & Electric Company; Service Merchandise Corp.; Solutia Inc.; Special Metals Corporation; Superior Telecom Inc.; The FINOVA Group Inc.; Thermadyne Holdings Corp.; Thorn Apple Valley, Inc.; Trans World Airlines; Today's Man, Inc.; UAL Corporation; Viasystems Group, Inc.; Wilcox & Gibbs, Inc.; and Zenith Electronics, Inc.

4. Rothschild also has considerable expertise in advising on restructuring and merger and acquisition transactions in the automotive sector, involving, among others, Federal-Mogul Global, Inc., Guilford Mills, Inc., Key Plastics LLC, Oxford Automotive, Inc., Peguform GmbH, Sanluis Corporacion, Textron, Inc., Tower Automotive, Inc., Venture Holdings, Inc., and Visteon Corporation.

5. Since May 1, 2005, Rothschild has provided services to the Debtors in connection with their restructuring efforts. Rothschild was initially retained together with Rohatyn Associates LLC ("Rohatyn") as its co-advisor to assist and advise the Debtors in evaluating strategic alternatives and their implementation pursuant to the terms of a letter agreement dated May 1, 2005 and attached hereto as Exhibit 1 (as amended, modified or supplemented from time to time, the "Engagement Letter").²

6. Prior to the Petition Date, Rohatyn and Rothschild jointly provided financial advisory and investment banking services under the Engagement Letter. In connection therewith, Rothschild and Rohatyn commenced investigations of a range of possible strategic alternatives. Consistent with its primary expertise, Rohatyn focused its efforts on the evaluation of proposals from private equity firms for an out-of court investment in Delphi. Rohatyn led due diligence efforts for several private equity firms and participated in meetings and negotiations.

² Capitalized terms used but not defined herein shall have the meanings assigned to them in the Engagement Letter.

7. The Debtors, Rothschild, and Rohatyn agreed that Rohatyn would discontinue the engagement and that Rothschild would assume all duties under the Engagement Letter as sole financial advisor and investment banker to the Debtors, in the event that the Debtors determined to commence bankruptcy cases in order to pursue a restructuring.

8. By mutual agreement, the Debtors, Rothschild, and Rohatyn amended the Engagement Letter to reflect Rohatyn's withdrawal from the engagement and the termination of Rohatyn's duties thereunder, effective as of October 2, 2005. Rothschild has agreed to assume such duties as sole financial advisor and investment banker under the Engagement Letter.

9. In providing professional services to the Debtors, Rothschild has worked closely with the Debtors' management and other professionals and has become well-acquainted with the Debtors' businesses, capital structure, financial affairs, and related matters. Rothschild's accumulated experiences and expertise in this regard makes it uniquely qualified to provide continued financial advisory and investment banking services that are essential to the Debtors in these chapter 11 cases. Rothschild believes that these experiences will facilitate the continued provision of the services required by the Debtors in these chapter 11 cases.

Services To Be Rendered

10. If the Application is approved, Rothschild will continue to render financial advisory and investment banking services to the Debtors as needed throughout the course of these chapter 11 cases, as contemplated by, and in accordance with the terms of, the Engagement Letter.

Professional Compensation

11. During the one-year period preceding the Petition Date, the Debtors paid Rothschild approximately \$1,590,533.51 in respect of services rendered pursuant to the Engagement Letter and expenses incurred in relation thereto (including with respect to the

services rendered by Rohatyn). Additionally, pursuant to the Engagement Letter, the Debtors provided Rothschild with a \$250,000 retainer to be applied against the fees and expenses of Rothschild thereunder (the "Retainer"). The Retainer was billed by Rothschild to the Debtors within approximately two weeks of the final execution of the Engagement Letter, and paid by the Debtors to Rothschild approximately one month thereafter.

12. To the best of my knowledge, the Debtors do not owe any amounts to Rothschild in respect of prepetition fees and expenses. A schedule identifying the Debtors' payment of the Retainer and prepetition payments is set forth below:

<u>Date of Invoice</u>	<u>Date of Payment</u>	<u>Fees Paid</u>	<u>Expenses Paid</u>
6/30/05	8/02/05	\$250,000.00	\$0.00
6/30/05	8/02/05	750,000.00	17,937.67
7/27/05	8/25/05	250,000.00	0.00
8/25/05	9/30/05	250,000.00	39,871.17
9/26/05	9/30/05	250,000.00	32,724.67
Total:		\$1,750,000.00	\$90,533.51

13. Rothschild respectfully refers interested parties to the Engagement Letter for a full recitation of the proposed terms of Rothschild's compensation. In summary, if the Application is approved, Rothschild will be entitled to receive the following fees in cash:

- (e) A \$250,000 per month cash advisory fee (the "Monthly Fee"), payable in advance on the first day of each month. The initial Monthly Fee shall be pro-rated based on the commencement of services as of the Engagement Letter Date and shall be due and payable by the Company upon the execution of the Engagement Letter.
- (f) A fee of \$15 million (the "Completion Fee"), due and payable in cash upon the earlier of (i) the effective date of a plan of reorganization that provides for, pursuant to the terms of a binding written agreement, the consummation of a Transaction or (ii) the closing of another Transaction; provided, that Rothschild has agreed to credit against the Completion Fee

- (a) 50% of any M&A Fees indefeasibly paid (the "M&A Fee Credit");
(b) 50% of any New Capital Fees indefeasibly paid (the "New Capital Fee Credit"); and (c) to the extent not otherwise applied against the fees and expenses of Rothschild under the terms of the Engagement Letter, the Retainer; provided that the sum of the M&A Fee Credit and the New Capital Fee Credit shall not exceed the Completion Fee.
- (g) In the case of any M&A Transaction for which Rothschild is designated by the Company as the Company's primary advisor and investment banker and does not arise out of a Transaction for which a Completion Fee is due under the immediately preceding paragraph, a fee (the "M&A Fee") equal to the product of (i) the Aggregate Consideration times (ii) the applicable M&A Fee Percentage, each as specified in Exhibit C to the Engagement Letter, which M&A Fee shall be due and payable in cash at the closing of such M&A Transaction.
- (h) A new capital fee (the "New Capital Fee") equal to (i) 1.0% of any senior secured debt raised, (ii) 3.0% of the face amount of any junior secured or senior or subordinated unsecured debt (including any convertible debt) raised, and (iii) 5.0% of any equity or hybrid capital raised (each a "New Capital Raise"), in each case, in which Rothschild is designated by the Company as the Company's primary advisor and investment banker. The New Capital Fee shall be due and payable in cash at the closing of any New Capital Raise; provided, that no New Capital Fee shall become payable in respect of any new capital raised (a) in the event the Company files a chapter 11 case, any debtor-in-possession financing arrangements, (b) from an entity not otherwise participating in or having expressed an interest in participating in a Transaction, or (c) from an Acquirer or an entity having expressed an interest in becoming an Acquirer in connection with the consummation of a Transaction which is intended to occur simultaneously with or within a reasonable period after the closing of such New Capital Raise.
- (i) An opinion fee, payable in cash upon notification to the Company that Rothschild is prepared to deliver its Opinion, in an amount to be negotiated in good faith at the time such Opinion is requested by the Company based upon customary fees for such services.
- (j) To the extent the Company requests that Rothschild perform additional services not contemplated by the Engagement Letter, such additional fees as shall be mutually agreed upon by Rothschild and the Company, in writing, in advance.
- (k) The Company will reimburse Rothschild for its reasonable expenses incurred in connection with the performance of its engagement under the Engagement Letter, and the enforcement of the Engagement Letter, including without limitation the reasonable fees, disbursements and other

charges of Rothschild's counsel; provided, that the retention of any such counsel shall only be made with the Company's consent, which shall not be unreasonably withheld except in the case of legal services which are not customarily required in connection with the performance of the services to be provided under the Engagement Letter. Reasonable expenses shall also include, but not be limited to, expenses incurred in connection with travel and lodging, data processing and communication charges, research, and courier services. The Company shall promptly reimburse Rothschild for expenses upon presentation of an invoice or other similar documentation with reasonable detail.

14. The Company and Rothschild acknowledge and agree that (a) the hours worked, (b) the results achieved, and (c) the ultimate benefit to the Company of the work performed, in each case, in connection with this engagement may be variable, and the Company and Rothschild have taken such factors into account in setting the fees under the Engagement Letter; provided, however, that with respect to the hours worked, Rothschild shall devote whatever resources as are required to fulfill the purposes of this engagement on a timely basis.

15. In the event that this Court approves the retention of Rothschild by the Company, (a) Rothschild's fees and expenses shall be subject to (i) the jurisdiction and approval of this Court under section 328(a) of the Bankruptcy Code and the Order, (ii) any applicable fee and expense guideline orders, and (iii) any requirements governing interim and final fee applications, and (b) the Company shall pay all fees and expenses of Rothschild under the Engagement Letter as promptly as practicable in accordance with the terms thereof and the orders of this Court governing interim and final fee applications, and after obtaining all necessary further approvals from this Court, if any.

16. Rothschild intends to apply to this Court for allowance of compensation and reimbursement of expenses in accordance with the procedures set forth in the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules, as those procedures may be modified or supplemented by order of this Court. Consistent with its

ordinary practice and the practice of financial advisors in other chapter 11 cases whose fee arrangements are typically not hours-based, Rothschild ordinarily does not maintain contemporaneous time records or conform to or provide a schedule of hourly rates for its professionals. Therefore, Rothschild requests that it be excused from compliance with such requirements.

Disinterestedness

17. In connection with the preparation of this Declaration, Rothschild reviewed the list of parties-in-interest that Rothschild received from the Debtors (the "Interested Parties"), a copy of which is attached hereto as Exhibit 2.

18. To the best of my knowledge, Rothschild has not represented the entities listed on Exhibit 2 in connection with matters relating to the Debtors, their estates, assets, or businesses and will not represent other entities which are creditors of, or have other relationships with, the Debtors in matters relating to the Debtors, their estates, assets, or businesses.

19. Attached hereto as Exhibit 3 is a list of the Interested Parties with which Rothschild has identified certain dealings unrelated to this engagement. To the best of my knowledge, none of the connections with the entities listed on Exhibit 3 accounts for more than 1% of Rothschild's gross annual revenues, except that 7.1% of Rothschild's gross annual revenues booked during Rothschild's fiscal year ended March 31, 2005 were attributable to work performed for Visteon Corporation ("Visteon"), one of Rothschild's former clients. Visteon or one of its affiliates is identified on Exhibit 3 as (a) a counterparty to a major lease with the Debtors, (b) a major customer of the Debtors, or (c) a major supplier of the Debtors. Rothschild's engagement with Visteon was unrelated to the Debtors and these chapter 11 cases, and such engagement has been completed.

20. To the best of my knowledge, neither Rothschild, I, nor any other employee of Rothschild that will work on this engagement has any connection with or holds any interest adverse to the Debtors, their estates, or the Interested Parties in the matters on which Rothschild is proposed to be retained, except as set forth on Exhibit 3 and as otherwise set forth below:

- (a) Prior to the commencement of these chapter 11 cases, Rothschild rendered prepetition financial advisory services to the Debtors as described in the Application;
- (b) Rothschild is a large investment banking firm and has likely provided services unrelated to the Debtors for companies and individuals that have conducted business in the past and/or currently conduct business with the Debtors, and who may be creditors of the Debtors. To the best of my knowledge, Rothschild's services to these parties were and are wholly unrelated to the Debtors, their estates and these chapter 11 cases;
- (c) As part of its practice, Rothschild appears in numerous cases, proceedings and transactions involving many different professionals, some of which may represent claimants and parties-in-interest in the Debtors' chapter 11 cases. Furthermore, Rothschild has in the past and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to this case. Based on my current knowledge of the professionals involved, and to the best of my knowledge and information, none of these business relationships represents an interest materially adverse to the Debtors herein in matters upon which Rothschild is to be engaged; and
- (d) Rothschild, through the equity owners of its parent company, Rothschild North America Inc., has indirect affiliate relationships with numerous financial advisory and investment banking institutions located worldwide (the "Affiliated Entities"). However, none of the Affiliated Entities is being retained in connection with this engagement and none of the professionals or employees of the Affiliated Entities will provide services to the Debtors in connection with this engagement. None of the professionals or employees of Rothschild has discussed or will discuss the Debtors' cases with any professional or employee of the Affiliated Entities. Thus, there has not been and will not be any flow of information between Rothschild and any Affiliated Entity with respect to any matter pertaining to the Debtors or their chapter 11 cases. Rothschild can make no representation as to the disinterestedness of the professionals or employees of the Affiliated Entities in respect of the Debtors' chapter 11 cases.

21. To the best of my knowledge, Rothschild has not been retained to assist any entity or person other than the Debtors on matters relating to these chapter 11 cases. If Rothschild's proposed retention by the Debtors is approved by this Court, Rothschild will not accept any engagement or perform any service for any entity or person other than the Debtors in these chapter 11 cases. Rothschild will, however, continue to provide professional services to entities or persons that may be creditors or equity security holders of the Debtors or Interested Parties in these chapter 11 cases, provided, however, that such services do not relate to, or have any direct connection with, these chapter 11 cases or the Debtors.

22. Based on the results of the conflicts search conducted to date and described more fully herein, to the best of my knowledge, neither I, Rothschild, nor any officer or employee thereof who will work on this engagement, insofar as I have been able to ascertain, has any connection with the Debtors, their creditors, other parties-in-interest (as reasonably known to Rothschild), their respective attorneys, the Office of the United States Trustee for the Southern District of New York or any person employed by such office with respect to the matters upon which Rothschild is to be engaged, and Rothschild does not, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors, hold or represent any interest adverse to the Debtors, their estates, or any class of creditors or equity interest holders, except as set forth herein.

23. To the best of my knowledge, Rothschild is a "disinterested person" pursuant to sections 101(14) and 327(a) of the Bankruptcy Code, in that its officers and employees:

- (a) are not creditors, equity security holders, or insiders of the Debtors;
- (b) are not and were not investment bankers for any outstanding security of the Debtors;

- (c) have not been, within three years before the date of the filing of the Debtors' chapter 11 petitions, (i) investment bankers for a security of the Debtors, (ii) an attorney for such an investment banker in connection with the offer, sale, or issuance of a security of the Debtors; and
- (d) were not, within two years before the date of filing of the Debtors' chapter 11 petitions, a director, officer, or employee of the Debtors or of any investment banker as specified in subparagraph (b) or (c) of this paragraph.

24. No promises have been received by Rothschild, nor any employee thereof, as to compensation or payment in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code and the Bankruptcy Rules. Further, Rothschild has no agreement with any other entity to share with such entity any compensation received by Rothschild in connection with these chapter 11 cases, except as permitted under section 504 of the Bankruptcy Code.

25. If any new relevant facts or relationships are discovered or arise during the pendency of these chapter 11 cases, Rothschild will use reasonable efforts to identify such further developments and will, if appropriate, promptly file a supplemental declaration as required by Bankruptcy Rule 2014(a).

Pursuant to section 1746 of title 28 of the United States Code, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 6th day of October, 2005, at New York, New York.

/s/ David L. Resnick
David L. Resnick
Managing Director

Exhibit 1 to
Resnick Declaration

ENGAGEMENT LETTER

As of May 1, 2005

John Sheehan
Acting Chief Financial Officer
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098-2815

Dear Mr. Sheehan:

This letter (this "Agreement") will confirm the terms and conditions of the agreement among Delphi Corporation (collectively with its direct and indirect subsidiaries, the "Company"), Rothschild Inc. ("Rothschild") and Rohatyn Associates LLC ("Rohatyn", and together with Rothschild, the "Advisors") regarding the retention of the Advisors as joint financial advisors and investment bankers to the Company in connection with a possible Transaction, M&A Transaction, New Capital Raise (each as defined below) and/or other transaction or series of transactions involving the Company.

Section 1 Services to be Rendered. In connection with the formulation, analysis, negotiation and implementation of strategic alternatives relating to the Company, whether pursuant to a Transaction, an M&A Transaction, a New Capital Raise, any series or combination of transactions or otherwise, the Advisors will perform the following services, and, in connection therewith advise the Company, as requested by the Company (collectively, the "Services"):

(a) to the extent deemed desirable by the Company, identify, review, evaluate and initiate potential Transactions, M&A Transactions, New Capital Raises or other transactions;

(b) to the extent the Advisors deem necessary, appropriate and feasible, or as the Company may request, review and analyze the Company's assets and the operating and financial strategies of the Company;

(c) assist the Company in developing and evaluating a range of strategic alternatives to restructure the Company's legacy liabilities, including without limitation the Company's current labor costs, liabilities for pension and other post-employment benefits (collectively, the "Legacy Liabilities");

(d) review and analyze the business plans and financial projections prepared by the Company including, but not limited to, testing assumptions and comparing those assumptions to historical Company and industry trends;

(e) evaluate the Company's debt capacity in light of its projected cash flows and assist in the determination of an appropriate capital structure for the Company;

(f) assist the Company and its other professionals in reviewing and evaluating the terms of any proposed Transaction, M&A Transaction, New Capital Raise or other transaction, in

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responding thereto and, if directed, in developing and evaluating alternative proposals for a Transaction, M&A Transaction, New Capital Raise or other transaction, whether in connection with a Plan (as defined below) or otherwise;

(g) determine values and/or ranges of values (as appropriate) for the Company and any securities that the Company offers or proposes to offer in connection with a Transaction, M&A Transaction, New Capital Raise or other transaction;

(h) determine and evaluate the risks and benefits of considering, initiating and consummating any Transaction, M&A Transaction, New Capital Raise or other transaction, including, without limitation, the risks and benefits with respect to the Company's intermediate and long-term business prospects and strategic alternatives to maximize the business enterprise value of the Company, whether pursuant to a Plan or otherwise;

(i) review and analyze any proposals the Company receives from third parties in connection with a Transaction, M&A Transaction, New Capital Raise or other transaction, including, without limitation, any proposals for debtor-in-possession financing, as appropriate;

(j) assist or participate in negotiations with the parties in interest, including, without limitation, any current or prospective creditors of, holders of equity in, or claimants against the Company and/or their respective representatives in connection with a Transaction, M&A Transaction, New Capital Raise or other transaction;

(k) advise and attend meetings of the Company's Board of Directors, creditor groups, official constituencies and other interested parties, as the Company determines to be necessary or desirable;

(l) in the event the Company determines to commence Chapter 11 cases in order to pursue a Transaction, M&A Transaction, New Capital Raise or other transaction, and if requested by the Company, participate in hearings before the Bankruptcy Court in which such cases are commenced (the "Bankruptcy Court") and provide relevant testimony with respect to the matters described herein and issues arising in connection with any proposed Plan;

(m) render to the Board of Directors an opinion (the "Opinion") of Rothschild (Rohatyn does not provide opinions) as to the fairness from a financial point of view of the consideration to be received pursuant to a Transaction of the kind described in paragraph (b) of the definition thereof or any M&A Transaction, which is not consummated or otherwise entered into pursuant to or in connection with a Plan (if Rothschild is asked to render an Opinion, the nature and scope of the analysis as well as the form and substance of the Opinion shall be as Rothschild reasonably deems appropriate);

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(n) assist the Company's internal and external counsel to enable such counsel to provide legal advice to the Company, as contemplated under Section 7 hereof; and

(o) render such other financial advisory and investment banking services as may be reasonably requested by the Company in connection with any of the foregoing.

As used herein, the term "Transaction" shall mean, collectively, (a) any transaction or series of related transactions that effects material amendments to or other material changes in the Company's outstanding indebtedness, trade claims, leases (both on and off balance sheet) or other liabilities, taken as a whole, pursuant to a plan of reorganization (a "Plan") confirmed in connection with any case or cases commenced by or against the Company, any of its subsidiaries, any of its affiliates or any combination thereof, whether individually or on a consolidated basis (a "Chapter 11 Case"), under Title 11 of the United States Code §§ 101 et seq. (the "Bankruptcy Code"); (b) (i) any merger, consolidation, reorganization, recapitalization, financing, refinancing, business combination or other transaction pursuant to which the Company (or control thereof) is acquired by, or combined with, any person, group of persons, partnership, corporation or other entity (an "Acquirer") or (ii) any acquisition, directly or indirectly, by an Acquirer (or by one or more persons acting in concert together with an Acquirer pursuant to a written agreement or otherwise), whether in a single transaction, multiple related transactions or a series of related transactions, of (A) a majority of the assets or operations of the Company (or a material portion of such assets or operations, if such Transaction immediately effects, or will effect over time (as evidenced by a binding written agreement), a material reduction of the Legacy Liabilities, taken as a whole; provided that any scheduled or prepaid contributions or payments with respect to pension or other post-employment obligations shall not constitute a material reduction of the Legacy Liabilities, taken as a whole) or (B) any outstanding or newly-issued shares of the Company's capital stock or any securities convertible into, or options, warrants or other rights to acquire such capital stock or other equity securities of the Company, for the purpose of effecting a recapitalization or change of control of the Company; (c) any restructuring, reorganization or similar transaction, whether or not pursuant to a Plan; or (d) any transaction similar to any of the foregoing; provided, that in the case of (a), (c) and (d), such Transaction shall immediately effect, or will effect over time (as evidenced by a binding agreement), a material reduction of the Legacy Liabilities, taken as a whole.

As used herein, the term "M&A Transaction" shall mean, collectively, whether pursuant to a Plan or otherwise, any transaction or series of transactions, involving, at the written request of the Company, the services of Rothschild or Rohatyn in which the Company sells or acquires assets, equity interests or any securities convertible into, or options, warrants or other rights to acquire, such equity interests, which sale or acquisition does not constitute a Transaction and in connection with which the Advisors (or any of them) are designated by the Company as the Company's primary advisors and investment bankers.

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The Advisors recognize and acknowledge that a key inducement for the Company's selection of the Advisors pursuant to this Agreement was the assurance that the senior management of Rothschild and Rohatyn identified on Exhibit A to this Agreement will participate, to the extent appropriate and as reasonably requested by the Company, in the performance and delivery of the Services as requested by the Company during the engagement of the Advisors in order to satisfy the Company's requirement that the Services be performed in accordance with the standards of highly experienced, world-class investment banking firms.

In performing its services pursuant to this Agreement, and notwithstanding anything to the contrary herein, the Advisors are not assuming any responsibility for the Company's decision to pursue (or not to pursue) any business strategy or to effect (or not to effect) any Transaction, M&A Transaction, New Capital Raise or other transaction; provided that nothing contained herein shall increase the Company's obligations set forth in Exhibit B hereto. The Advisors shall not have any obligation or responsibility to provide accounting, audit, "crisis management" or business consultant services to the Company, and shall have no responsibility for designing or implementing operating, organizational, administrative, cash management or liquidity improvements.

Section 2 Information Provided by the Company.

(a) The Company will cooperate with the Advisors and furnish to, or cause to be furnished to, the Advisors any and all information reasonably available to the Company which the Advisors deem appropriate to enable the Advisors to render services hereunder (all such information being the "Information"). The Company recognizes and confirms that the Advisors (i) will use and rely on the Information and on information available from generally recognized public sources in performing the services contemplated by this Agreement without having assumed any obligation to verify independently any such information; (ii) do not assume responsibility for the accuracy or completeness of the Information provided by the Company and such other information, and (iii) will not act in the official capacity of appraisers of specific assets of the Company or any other party. Each party confirms that the information to be furnished by it, when delivered, to the best of its knowledge will be true and correct in all material respects, will be prepared in good faith, and will, to the knowledge of the delivering party, not contain any material misstatement of fact or omit to state any material fact. Each party will promptly notify the other party if it learns of any material inaccuracy or misstatement in, or material omission from, any Information theretofore it delivered to the other party. The Company acknowledges that in the course of this engagement it may be necessary for the Advisors and the Company to communicate electronically.

(b) Each party acknowledges that although it will use commercially reasonable procedures to check for the most commonly known viruses, the electronic transmission of information cannot be guaranteed to be secure or error-free. Furthermore such information could

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be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. Accordingly, each party agrees that the other party shall have no liability with respect to any error or omission arising from or in connection with: (i) the electronic communication of information; or (ii) the other party's reliance on such information.

Section 3 Application for Retention of the Advisors. In the event the Company determines to commence a Chapter 11 Case in order to pursue a Transaction, M&A Transaction, New Capital Raise or other transaction, the Company shall apply promptly to the Bankruptcy Court pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code, Rule 2014 of the Federal Rules of Bankruptcy Procedure, applicable local rules and procedural orders of the Bankruptcy Court and procedural guidelines established by the Office of the United States Trustee, for approval of (a) this Agreement and (b) each of the Advisors' retention by the Company under the terms of this Agreement, *nunc pro tunc* to the date of this Agreement, and shall seek to obtain Bankruptcy Court authorization thereof, provided that the Company and its counsel shall each be satisfied in their reasonable judgment that each of the Advisors is a "disinterested person" as such term is defined in Section 101(14) of the Bankruptcy Code. The Company shall use its best efforts to obtain such Bankruptcy Court approval and authorization subject only to the subsequent review by the Bankruptcy Court under the standard of review provided in Section 328(a) of the Bankruptcy Code, and not subject to the standard of review set forth in Section 330 of the Bankruptcy Code. The Company shall supply the Advisors and their counsel with a draft of each such application and any proposed order authorizing the Advisors' retention sufficiently in advance of the filing of such application and proposed order to enable the Advisors and their counsel to review and comment thereon. No Advisor shall have any obligation to provide any services under this Agreement following the filing of a Chapter 11 Case unless its retention under the terms of this Agreement is approved in the manner set forth above by a final order of the Bankruptcy Court no longer subject to appeal, rehearing, reconsideration or petition for certiorari, and which order is reasonably acceptable to such Advisor.

Each Advisor acknowledges that in the event that the Bankruptcy Court approves its retention by the Company pursuant to the application process described in this Section 3, payment of the Advisors' fees and expenses hereunder shall be subject to (i) the jurisdiction and approval of the Bankruptcy Court under Section 328(a) of the Bankruptcy Code and any order approving such Advisor's retention, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications. In the event that the Advisors' engagements hereunder are approved by the Bankruptcy Court, the Company shall pay all fees and expenses hereunder as promptly as practicable in accordance with the terms hereof and the orders governing interim and final fee applications, and after obtaining all necessary further approvals from the Bankruptcy Court, if any. In so agreeing to seek the Advisors' retention under Section 328(a) of the Bankruptcy Code, the Company acknowledges that it believes that each of the Advisor's general professional experience and expertise, its knowledge of the industry in which the Company operates and the capital markets and its merger and acquisition capabilities will inure

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to the benefit of the Company in pursuing any Transaction, M&A Transaction, New Capital Raise or other transaction, that the value to the Company of the Advisors' services hereunder derives in substantial part from that expertise and experience and that, accordingly, the structure and amount of the Monthly Fees, the Completion Fee, the M&A Fee, the New Capital Fee (as each is defined below), the expense reimbursements provided for herein and the indemnification and exculpation provisions provided herein and in Exhibit B hereto are reasonable regardless of the number of hours to be expended by the Advisors' professionals in performance of the services to be provided hereunder.

Section 4 Fees of the Advisors. As compensation for the services rendered hereunder, the Company, and its successors, if any, agree to pay to Rothschild (via wire transfer or other mutually acceptable means) the following fees in cash. All amounts to which the Advisors become entitled under this Agreement, including all fees payable under this Section 4 and Exhibit C hereto, all expense reimbursements payable under Section 6 hereof and any amounts that become payable under Section 8 hereof and Exhibit B hereto, shall be paid directly to Rothschild, which amounts shall thereafter be apportioned between Rothschild and Rohatyn pursuant to a separate agreement.

(a) A retainer (the "Retainer") of \$250,000, due and payable upon the execution of this Agreement, to be applied by Rothschild against the fees and expenses of the Advisors under this Agreement.

(b) Commencing as of the date hereof, and whether or not a Transaction is proposed or consummated, a cash advisory fee (the "Monthly Fee") of \$250,000 per month. The initial Monthly Fee shall be pro-rated based on the commencement of services as of the date hereof and shall be due and payable by the Company upon the execution of this Agreement by each of the parties hereto, and thereafter the Monthly Fee shall be payable by the Company in advance on the first day of each month.

(c) A fee (the "Completion Fee") of \$15,000,000, due and payable in cash upon the earlier of (i) the effective date of a Plan that provides for, pursuant to the terms of a binding written agreement, the consummation of a Transaction or (ii) the closing of another Transaction.

(d) In the case of any M&A Transaction for which the Advisors are designated by the Company as the Company's primary advisors and investment bankers and does not arise out of a Transaction for which a Completion Fee is due under Section 4(c) above, a fee (the "M&A Fee") equal to the product of (i) the Aggregate Consideration times (ii) the applicable M&A Fee Percentage, each as specified in Exhibit C hereto, which M&A Fee shall be due and payable in cash at the closing of such M&A Transaction.

(e) A new capital fee (the "New Capital Fee") equal to (i) 1.0% of any senior secured debt raised; (ii) 3.0% of the face amount of any junior secured or senior or subordinated unsecured

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debt (including any convertible debt) raised and (iii) 5.0% of any equity or hybrid capital raised (each, a "New Capital Raise"), in each case, in which the Advisors (or any of them) are designated by the Company as the Company's primary advisors and investment bankers. The New Capital Fee shall be due and payable in cash at the closing of any New Capital Raise; provided, that no New Capital Fee shall become payable in respect of any new capital raised (x) in the event the Company files a Chapter 11 Case, any debtor-in-possession financing arrangements; (y) from an entity not otherwise participating in or having expressed an interest in participating in a Transaction; or (z) from an Acquirer or an entity having expressed an interest in becoming an Acquirer in connection with the consummation of a Transaction which is intended to occur simultaneously with or within a reasonable period after the closing of such New Capital Raise.

(f) An opinion fee, payable in cash upon notification to the Company that Rothschild is prepared to deliver its Opinion (the "Opinion Fee"), in an amount to be negotiated in good faith at the time such Opinion is requested by the Company based upon customary fees for such services.

(g) To the extent the Company requests the Advisors to perform additional services not contemplated by this Agreement, such additional fees as shall be mutually agreed upon by the Advisors and the Company, in writing, in advance.

The Company and the Advisors acknowledge and agree that (i) the hours worked, (ii) the results achieved and (iii) the ultimate benefit to the Company of the work performed, in each case, in connection with this engagement, may be variable, and that the Company and the Advisors have taken such factors into account in setting the fees hereunder; provided, however, that with respect to the hours worked, the Advisors shall devote whatever resources as are required to fulfill the purposes of this engagement on a timely basis.

Section 5 Credit. The Advisors shall credit against the Completion Fee (a) 50% of any M&A Fees indefeasibly paid (the "M&A Fee Credit"); (b) 50% of any New Capital Fees indefeasibly paid (the "New Capital Fee Credit") and (c) to the extent not otherwise applied against the fees and expenses of the Advisors under the terms of this Agreement, the Retainer; provided that the sum of the M&A Fee Credit and the New Capital Fee Credit shall not exceed the Completion Fee.

Section 6 Expenses. Without in any way reducing or affecting the provisions of Exhibit B hereto, the Company shall reimburse the Advisors for their reasonable expenses incurred in connection with the performance of their engagement hereunder, and the enforcement of this Agreement, including without limitation the reasonable fees, disbursements and other charges of the Advisors' respective counsel; provided, that the retention of any such counsel shall only be made with the Company's consent, which shall not be unreasonably withheld except in the case of legal services which are not customarily required in connection with the performance of the Services. Reasonable expenses shall also include, but not be limited to, expenses incurred in

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connection with travel and lodging, data processing and communication charges, research and courier services. In the event the Company becomes a debtor and/or a debtor-in-possession in a Chapter 11 Case, consistent with and subject to any applicable order of the Bankruptcy Court, the Company shall promptly reimburse the Advisors for such expenses under this Section 6 upon presentation of an invoice or other similar documentation with reasonable detail. The Company has advised the Advisors regarding its expense reimbursement guidelines, and the Advisors agree to make reasonable efforts, as appropriate (but shall not be obligated), to incur expenses consistent with such guidelines.

Section 7 Sharing of Information with Counsel. As you are aware, the Company also has retained the law firm of Shearman & Sterling ("Shearman") to provide legal advice to the Company in connection with the Legacy Liabilities and in connection with legal aspects of the Transactions or M&A Transactions that may occur. The Company also employs inside counsel to advise the Company on those same matters. The Company believes that from time to time information or analyses prepared by the Advisors may be required to enable Shearman and/or the Company's inside counsel to render appropriate legal services and advice to the Company. The Company also anticipates that from time to time privileged communications may need to be shared with the Advisors in order to permit the Advisors to provide the most comprehensive advice to the Company and to counsel to the Company in order to support such counsel's provision of legal advice to the Company. In addition, the Company and the Advisors share a common interest for this purpose, and the Company intends that any such sharing of privileged information will occur only in pursuit of such common interest and without waiver of the attorney-client privilege or of any other privileges that may apply.

This letter will confirm the Advisors' agreement that, to the extent directed by the Company, the Advisors will provide information or advice within their fields of expertise to assist Shearman and the Company's inside counsel in rendering legal services or advice to the Company.

This letter will also confirm the parties' agreement that, to the extent privileged information is shared with the Advisors, such sharing is made solely for the purpose of facilitating the Advisors' provision of services pursuant to this agreement and in recognition that the Advisors and the Company share a common interest for that purpose. The Advisors will maintain the confidentiality of all privileged communications that are shared with them and will not disclose such privileged matters to any other person without the consent of the Company or as required by law or by court order. In order to assist the Advisors in this regard, the Company and Shearman agree that privileged communications that are shared with the Advisors will be labeled as such.

Section 8 Indemnity. The Company agrees to the provisions of Exhibit B hereto which provides for indemnification and exculpation by the Company of the Advisors and certain related persons. Such indemnification and exculpation is an integral part of this Agreement and the terms thereof are incorporated by reference as if fully stated herein. Such indemnification and

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exculpation shall survive any termination, expiration or completion of this Agreement or the Advisors' engagement hereunder.

Section 9 Term. The term of the Advisors' engagement shall extend until the consummation of a Transaction or the confirmation and effectiveness of a Plan, provided that this Agreement may be terminated by either the Company or Rothschild after one hundred twenty (120) days from the effective date hereof by providing thirty (30) days advance notice in writing. If terminated, the Advisors shall be entitled to payment of any fees for any monthly period which are due and owing to the Advisors upon the effective date of termination; however, such amounts will be pro-rated for any incomplete monthly period of service, and the Advisors will be entitled to reimbursement of any and all reasonable expenses described in Section 6. Termination of the Advisors' engagement hereunder shall not affect or impair the Company's continuing obligation to indemnify the Advisors and certain related persons as provided in Exhibit B. Without limiting any of the foregoing, if this Agreement is terminated by the Company (other than for a material breach thereof which is not cured within a reasonable period of time, after receipt by the Advisors of written notice thereof), the Completion Fee, any M&A Fee and any New Capital Fee shall be payable in the event that, in the case of the Completion Fee, a Plan or other Transaction or, in the case of any M&A Fee, an M&A Transaction for which an M&A Fee would otherwise be due under this Agreement or, in the case of any New Capital Fee, a New Capital Raise, is closed at anytime prior to the expiration of eighteen (18) months after such termination, or a letter of intent or definitive agreement with respect thereto is executed at any time prior to eighteen (18) months after such termination (which letter of intent or definitive agreement subsequently results in the consummation at any time of a Plan or other Transaction, M&A Transaction and/or New Capital Raise).

Section 10 Miscellaneous.

(a) *Administrative Expense Priority.* In the event the Company determines to commence Chapter 11 Cases in order to pursue a Transaction, M&A Transaction, New Capital Raise or other transaction, the Company agrees that the Advisors' post-petition compensation as set forth herein and payments made pursuant to reimbursement and indemnification provisions of this Agreement shall be entitled to priority as expenses of administration under Sections 503(b)(1)(A) and 507(a)(1) of the Bankruptcy Code and shall be entitled to the benefits of any "carve-outs" for professional fees and expenses in effect in such Chapter 11 Cases pursuant to one or more financing orders entered by the Bankruptcy Court.

(b) *Survival, Successors & Assigns.* Sections 4 through 10 hereof, inclusive, including the provisions set forth in Exhibit A, Exhibit B and Exhibit C hereto, shall survive the termination or expiration of this Agreement. The benefits of this Agreement and the indemnification and other obligations of the Company to the Advisors and certain related persons contained in Exhibit B hereto shall inure to the respective permitted successors and assigns of the

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parties hereto and thereto and of the indemnified parties, and the obligations and liabilities assumed in this Agreement and Exhibit B by the parties hereto and thereto shall be binding upon their respective successors and assigns. The Advisors shall not have the right to assign any of their rights under this Agreement without the prior written consent of the Company.

(c) *Benefit of Agreement; No Reliance by Third Parties.* The advice (oral or written) rendered by the Advisors pursuant to this Agreement is intended solely for the benefit and use of the Company and its affiliates, and their respective Officers and Directors in considering the matters to which this Agreement relates, and the Company agrees that such advice may not be relied upon by any other person, used for any other purpose or reproduced, disseminated, quoted or referred to at any time, in any manner or for any purpose without the prior written consent of the Advisors, which shall not be unreasonably withheld or delayed, provided that nothing contained herein shall prohibit disclosure of such advice in the event and only to the extent the Company has been advised by counsel that such disclosure is necessary to satisfy applicable legal or regulatory requirements.

(d) *Nature of Relationship.* The relationship of the Advisors to the Company hereunder shall be that of independent contractors and the Advisors shall have no authority to bind, represent or otherwise act as agent, executor, administrator, trustee, lawyer or guardian for the Company, nor shall the Advisors have the authority to manage money or property of the Company. The parties hereto acknowledge and agree that by providing the services contemplated hereunder, the Advisors will not act, nor will they be deemed to have acted, in any managerial or fiduciary capacity whatsoever with respect to the Company or any third party including security holders, creditors or employees of the Company.

(e) *Required Information.* Since recently enacted Federal law requires the Advisors to obtain, verify, and record information that identifies any entity not listed on the New York Stock Exchange, the American Stock Exchange or whose common stock or equity interests have not been designated as a National Market System security listed on the NASDAQ stock market that enters into a formal relationship with it, the Company agrees to provide the Advisors with its tax or other similar identification number and/or other identifying documents, as the Advisors may request, to enable the Advisors to comply with applicable law. For your information, the Advisors may also screen the Company against various databases to verify its identity.

(f) *Public Announcements.* With the prior written consent of the Company, which shall not be unreasonably withheld, the Company acknowledges that the Advisors may at their option and expense, after announcement of a Transaction, M&A Transaction, New Capital Raise or other transaction, place announcements and advertisements or otherwise publicize such transaction in such financial and other newspapers and journals as it may choose, stating that the Advisors acted as financial advisors and investment bankers to the Company in connection with such transaction. The Company further consents to the Advisors' public use or display of the

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Company's logo, symbol or trademark as part of the Advisors' general marketing or promotional activities after the announcement of a Transaction or M&A Transaction, provided that such use or display is in the nature of a public record or tombstone announcement in relation to such transaction, and, provided further, that the Company approves of such announcements, advertising or other publication, which approval shall not be unreasonably withheld.

(g) *CHOICE OF LAW: JURISDICTION.* THIS AGREEMENT HAS BEEN NEGOTIATED, EXECUTED AND DELIVERED AT AND SHALL BE DEEMED TO HAVE BEEN MADE IN NEW YORK, NEW YORK. THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK, WITHOUT GIVING EFFECT TO SUCH STATE'S PRINCIPLES OF CONFLICTS OF LAWS. REGARDLESS OF ANY PRESENT OR FUTURE DOMICILE OR PRINCIPAL PLACE OF BUSINESS OF THE PARTIES HERETO, EACH SUCH PARTY HEREBY IRREVOCABLY CONSENTS AND AGREES THAT ANY AND ALL CLAIMS OR DISPUTES BETWEEN THE PARTIES HERETO PERTAINING TO THIS AGREEMENT OR TO ANY MATTER ARISING OUT OF OR RELATED TO THIS AGREEMENT SHALL BE BROUGHT IN ANY OF (A) ANY STATE OR FEDERAL COURT OF COMPETENT JURISDICTION IN THE STATE OF NEW YORK OR (B) THE BANKRUPTCY COURT OR ANY COURT HAVING APPELLATE JURISDICTION OVER THE BANKRUPTCY COURT. BY EXECUTION AND DELIVERY OF THIS AGREEMENT, EACH PARTY SUBMITS AND CONSENTS IN ADVANCE TO SUCH JURISDICTION IN ANY ACTION OR SUIT COMMENCED IN ANY SUCH COURT. EACH PARTY HERETO HEREBY WAIVES ANY OBJECTION WHICH IT MAY HAVE BASED ON LACK OF PERSONAL JURISDICTION, IMPROPER VENUE OR FORUM NON CONVENIENS AND HEREBY CONSENTS TO THE GRANTING OF SUCH LEGAL OR EQUITABLE RELIEF AS IS DEEMED APPROPRIATE BY SUCH COURT. THE COMPANY CONSENTS TO THE SERVICE OF PROCESS IN ACCORDANCE WITH NEW YORK LAW, AND AGREES THAT THE GENERAL COUNSEL AND THE SECRETARY OF THE COMPANY SHALL BE AUTHORIZED TO ACCEPT SERVICE ON ITS BEHALF.

(h) *Waiver of Jury Trial.* Each of the parties hereto hereby knowingly, voluntarily and irrevocably waives any right it may have to a trial by jury in respect of any claim upon, arising out of or in connection with this Agreement or any Transaction, M&A Transaction, New Capital Raise or other transaction. Each of the parties hereto hereby certifies that no representative or agent of any other party hereto has represented expressly or otherwise that such party would not seek to enforce the provisions of this waiver. Each of the parties hereto hereby acknowledges that it has been induced to enter into this Agreement by and in reliance upon, among other things, the provisions of this paragraph.

(i) *Entire Agreement.* This Agreement (together with the confidentiality agreement dated April 15, 2005) embodies the entire agreement and understanding of the parties hereto and supersedes any and all prior agreements, arrangements and understandings relating to the matters

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provided for herein. No alteration, waiver, amendment, change or supplement hereto shall be binding or effective unless the same is set forth in writing signed by a duly authorized representative of each of the parties hereto.

(j) *Authority.* Each party hereto represents and warrants that it has all requisite power and authority to enter into this Agreement, including Exhibits A, B, C and D attached hereto and to consummate the transactions contemplated hereby. Each party hereto further represents that this Agreement has been duly and validly authorized by all necessary corporate action and has been duly executed and delivered by each of the parties hereto and constitutes the legal, valid and binding agreement thereof, enforceable in accordance with its terms. The Advisors will assume that any instructions, notices or requests have been properly authorized by the Company if they are given or purported to be given by a director, officer, employee or authorized agent of the Company, or by a person that is reasonably believed by an Advisor to be a director, officer, employee or authorized agent of the Company.

(k) *Counterparts.* This Agreement may be executed in as many counterparts as may be deemed necessary and convenient, and by the different parties hereto on separate counterparts, each of which when so executed shall be deemed an original, but all such counterparts shall constitute one and the same instrument. Delivery of an executed counterpart of a signature page to this Agreement by telecopier shall be effective as delivery of a manually executed counterpart to this Agreement.

The Remainder of this Page intentionally left blank

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If the foregoing correctly sets forth the understanding and agreement among the Advisors and the Company, please so indicate by signing the enclosed copy of this letter, whereupon it shall become a binding agreement between the parties hereto as of the date first above written.

Very truly yours,

ROTHSCHILD INC.

By: David L. Resnick
David L. Resnick
Managing Director

ROHATYN ASSOCIATES LLC

By: _____
Name:
Title:

Accepted and Agreed to as of
The date first written above:

DELPHI CORPORATION

By: _____
Name:
Title:

SHEARMAN & STERLING

By: _____
Name:
Title:

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As of May 1, 2005
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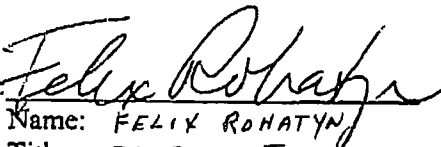
If the foregoing correctly sets forth the understanding and agreement among the Advisors and the Company, please so indicate by signing the enclosed copy of this letter, whereupon it shall become a binding agreement between the parties hereto as of the date first above written.

Very truly yours,

ROTHSCHILD INC.

By: _____
David L. Resnick
Managing Director

ROHATYN ASSOCIATES LLC

By: 
Name: FELIX ROHATYN
Title: PRESIDENT

Accepted and Agreed to as of
The date first written above:

DELPHI CORPORATION

By: _____
Name:
Title:

SHEARMAN & STERLING

By: _____
Name:
Title:

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If the foregoing correctly sets forth the understanding and agreement among the Advisors and the Company, please so indicate by signing the enclosed copy of this letter, whereupon it shall become a binding agreement between the parties hereto as of the date first above written.

Very truly yours,

ROTHSCHILD INC.


By: _____
David L. Resnick
Managing Director

ROHATYN ASSOCIATES LLC

By: _____
Name:
Title:

Accepted and Agreed to as of
The date first written above:

DELPHI CORPORATION

By: 
Name: John D. Sheehan
Title: Acting Chief Financial Officer

SHEARMAN & STERLING

By: _____
Name:
Title:

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Exhibit A

Responsible Senior Management

Felix G. Rohatyn
Gerald Rosenfeld
David Resnick
Todd Snyder

Exhibit B

Delphi Corporation (collectively with its direct and indirect subsidiaries, the "Company") agrees to indemnify and hold harmless Rothschild Inc. ("Rothschild") and Rohatyn Associates LLC ("Rohatyn", and together with Rothschild, the "Advisors") and their affiliates, counsel and other professional advisors, and the respective directors, officers, controlling persons, agents and employees of each of the foregoing (the Advisors and all of such other persons collectively, the "Indemnified Parties"), from and against any losses, claims or proceedings, including without limitation stockholder actions, damages, judgments, assessments, investigation costs, settlement costs, fines, penalties, arbitration awards and any other liabilities, reasonable costs, reasonable fees and reasonable expenses (collectively, "Losses") (a) directly or indirectly related to or arising out of (i) oral or written information provided by the Company, the Company's employees or other agents, which either the Company or an Indemnified Party provides to any person or entity (except to the extent that Confidential Information (as defined in the Confidentiality Agreement dated April 15, 2005 between the Company and Rothschild) is provided by an Indemnified Person to any person or entity in breach of Rothschild's obligations to the Company under such agreement) or (ii) any other action or failure to act by the Company, the Company's employees or other agents or any Indemnified Party at the Company's request or with the Company's consent, in each case in connection with, arising out of, based upon, or in any way related to the letter agreement (the "Agreement") entered into between the Company and the Advisors regarding the retention of the Advisors as financial advisors and investment bankers to the Company, the retention of and services provided by the Advisors under the Agreement, or any Transaction, M&A Transaction, New Capital Raise or other transaction pursuant to the Agreement; or (b) otherwise directly or indirectly in connection with, arising out of, based upon, or in any way related to the engagement of the Advisors under the Agreement or any transaction or conduct in connection therewith, provided that the Company shall not be required to indemnify an Indemnified Party for such Losses if and only to the extent that it is finally judicially determined by a court of competent jurisdiction that such Losses arose (x) because of the gross negligence, willful misconduct or fraud of such Indemnified Party or (y) because of a material breach of a term or condition of the Agreement by such Indemnified Party.

The Company shall further reimburse any Indemnified Party promptly after obtaining the necessary approval of the Bankruptcy Court, if any, for any legal or other fees, disbursements or expenses as they are incurred (a) in investigating, preparing or pursuing any action or other proceeding (whether formal or informal) or threat thereof, whether or not in connection with pending or threatened litigation or arbitration and whether or not any Indemnified Party is a party, in each case to the extent relating to Losses for which indemnification is available hereunder (each, an "Action"), and (b) in connection with enforcing such Indemnified Party's rights under the Agreement; provided, however, that in the event and only to the extent that it is finally judicially determined by a court of competent jurisdiction that the Losses of such Indemnified Party arose (x) because of the gross negligence, willful misconduct or fraud of such Indemnified Party or (y) because of a material breach of a term or condition of the Agreement by such Indemnified Party, such Indemnified Party will promptly remit to the Company any amounts reimbursed under this paragraph.

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Exhibit B - 2

Upon receipt by an Indemnified Party of notice of any Action, such Indemnified Party shall notify the Company in writing of such Action, but the failure to so notify shall not relieve the Company from any liability hereunder (i) if the Company had actual notice of such Action or (ii) unless and only to the extent that the Company is prejudiced thereby. The Company shall have the right to assume the defense of any such Action including the employment of counsel reasonably satisfactory to the Advisors and will not, without the prior written consent of the Advisors (which shall not be unreasonably withheld or delayed), settle, compromise, consent or otherwise resolve or seek to terminate any pending or threatened Action (whether or not any Indemnified Party is a party thereto) unless such settlement, compromise, consent or termination (a) contains an express, unconditional release of each Indemnified Party which is a party to the Action from all liability relating to such Action and (b) does not include an admission of fault, culpability or a failure to act by or on behalf of any Indemnified Party. Any Indemnified Party shall be entitled to retain separate counsel of its choice and participate in the defense of any Action in connection with any of the matters to which the Agreement relates, but the fees and expenses of such counsel shall be at the expense of such Indemnified Party unless (x) the Company has failed promptly to assume the defense and employ counsel or (y) the named parties to any such Action (including any impleaded parties) include such Indemnified Party and the Company, and such Indemnified Party shall have been advised by counsel that there may be one or more legal defenses available to it which are different from or in addition to those available to the Company; provided, that the Company shall not in such event be responsible under the Agreement for the fees and expenses of more than one firm of separate counsel (in addition to local counsel) in connection with any such Action in the same jurisdiction.

The Company agrees that if any right of any Indemnified Party set forth in the preceding paragraphs is finally judicially determined to be unavailable (except by reason of the gross negligence, willful misconduct or fraud of such Indemnified Party or because of a material breach of a term or condition of the Agreement by such Indemnified Party), or is insufficient to hold such Indemnified Party harmless against such Losses as contemplated herein, then the Company shall contribute to such Losses (a) in such proportion as is appropriate to reflect the relative benefits received by the Company and its creditors and stockholders, on the one hand, and such Indemnified Party, on the other hand, in connection with the transactions contemplated hereby, and (b) if (and only if) the allocation provided in clause (a) is not permitted by applicable law, in such proportion as is appropriate to reflect not only the relative benefits referred to in clause (a) but also the relative fault of the Company and such Indemnified Party; provided, that, in no event shall the aggregate contribution of all such Indemnified Parties exceed the amount of fees received by Rothschild under the Agreement. Benefits received by Rothschild shall be deemed to be equal to the compensation paid by the Company to Rothschild (including on behalf of Rohatyn) in connection with the Agreement. Relative fault shall be determined by reference to, among other things, whether any alleged untrue statement or omission or any other alleged conduct relates to information provided by the Company or other conduct by the Company (or the Company's employees or other agents) on the one hand or by the Advisors on the other hand.

The Company also agrees that no Indemnified Party shall have any liability (whether direct or indirect, in contract or tort or otherwise) to the Company for or in connection with

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Exhibit B - 3

advice or services rendered or to be rendered by any Indemnified Party pursuant to the Agreement, the transactions contemplated hereby or any Indemnified Party's actions or inactions in connection with any such advice, services or transactions except for and only to the extent that such Losses of the Company are finally judicially determined by a court of competent jurisdiction to have arisen (x) because of the gross negligence, willful misconduct or fraud of, or (y) because of a material breach of a term or condition of the Agreement by such Indemnified Party in connection with any such advice, actions, inactions or services.

The rights of the Indemnified Parties and the Company hereunder shall be in addition to any other rights that any Indemnified Party or the Company may have at common law, by statute or otherwise. Except as otherwise expressly provided for in the Agreement, if any term, provision, covenant or restriction contained in the Agreement is held by a court of competent jurisdiction or other authority to be invalid, void, unenforceable or against its regulatory policy, the remainder of the terms, provisions, covenants and restrictions contained in the Agreement shall all remain in full force and effect and shall in no way be affected, impaired or invalidated. The reimbursement, indemnity and contribution obligations of the Company set forth herein shall apply to any modification of the Agreement and shall remain in full force and effect regardless of any termination of, or the completion of any Indemnified Party's services under or in connection with, the Agreement.

Nothing contained in this letter agreement is intended to obligate the Company to enter into the Agreement, it being understood and agreed that the Company will not execute the Agreement unless and until the Company is satisfied, in its sole discretion, with the terms and conditions of the Agreement, and all internal approvals which the management of the Company determines are necessary or desirable have been obtained.

Exhibit C

ROTHSCHILD INC.

M&A Fee Schedule

(Dollars In Millions)

<u>Aggregate Consideration^(a)</u>	<u>M&A Fee Percentage^(b)</u>
Up to \$100.0	1.75%
200.0	1.50
300.0	1.25
400.0	1.00
500.0	0.90
600.0	0.85
700.0	0.80
800.0	0.77
900.0	0.74
1,000.0 and above	0.70

- (a) For purposes hereof, the term “Aggregate Consideration” shall mean the total amount of all cash, securities, contractual arrangements (including any put or call agreements) and other properties paid or payable, directly or indirectly in connection with an M&A Transaction (including (i) amounts paid pursuant to covenants not to compete, employment contracts, employee benefit plans, management fees or other similar arrangements, and (ii) amounts paid to holders of any warrants, stock purchase rights or convertible securities of the Company and to holders of any options or stock appreciation rights issued by the Company, whether or not vested). Aggregate Consideration shall also include the amount of any short-term debt and long-term liabilities of the Company (including the principal amount of any indebtedness for borrowed money and capitalized leases and the full amount of any off-balance sheet financings) (x) repaid or retired in connection with or in an effort to consummate an M&A Transaction or (y) existing on the Company’s balance sheet at the time of an M&A Transaction (if such M&A Transaction takes the form of a merger, consolidation or a sale of stock or partnership interests) or assumed in connection with an M&A Transaction (if such M&A Transaction takes the form of a sale of assets). For purposes of calculating the amount of revolving credit debt in the preceding sentence, the arithmetic mean of the amount of revolving credit debt outstanding on the last day of each month during the 12 months preceding the closing of the M&A Transaction will be used. In the event such M&A Transaction takes the form of a sale of assets, Aggregate Consideration shall include (i) the value of any current assets not purchased, minus (ii) the value of any current liabilities not assumed. In the event such M&A Transaction takes the form of a recapitalization, restructuring, spin-off, split-off or similar transaction, Aggregate Consideration shall include the fair market value of (i) the equity securities of the Company retained by the Company’s security holders following such M&A Transaction and (ii) any securities received by the Company’s security holders in exchange for or in respect of securities of the Company following such M&A Transaction (all securities received by such security holders being deemed to have been paid to

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Exhibit C - 2

such security holders in such M&A Transaction). The value of securities that are freely tradable in an established public market will be determined on the basis of the last market closing price prior to the consummation of a M&A Transaction. The value of securities, lease payments and other consideration that are not freely tradable or have no established public market, or if the consideration utilized consists of property other than securities, the value of such property shall be the fair market value thereof as determined in good faith by Rothschild and the Company. Aggregate Consideration shall be deemed to include the face amount of any indebtedness for borrowed money, including, without limitation, obligations assumed, retired or defeased, directly or indirectly, in connection with, or which survive the closing of, such M&A Transaction. If the consideration to be paid is computed in any foreign currency, the value of such foreign currency shall, for purposes hereof, be converted into U.S. dollars at the prevailing exchange rate on the date or dates on which such consideration is payable.

- (b) Percentages rounded to two decimal places. The applicable M&A Fee Percentage for Aggregate Consideration value amounts which fall between the amounts listed above shall be calculated based on a straight line interpolation of the percentages in the M&A Fee Schedule.

Exhibit 2 to
Resnick Declaration

LIST OF INTERESTED PARTIES

(A) **AFFILIATES AND NON-DEBTOR
SUBSIDIARIES¹**

Alambrados y Circuitos Eléctricos, S.A. de C.V.
Ambrake GP, Inc.
Ambrake Manufacturing, Ltd.
Arcomex S.A. de C.V.
Arneses Eléctricos Automotrices, S.A. de C.V.
AS Catalizadores Ambientales S.A. de C.V.
ASEC Manufacturing (Thailand) Ltd.
ASEC Manufacturing General Partnership
ASEC Private Limited
ASEC Sales General Partnership
Ashimori Industry Co., Ltd.
Aspire, Inc.
Autoensambles y Logistica, S.A. de C.V.
Beijing Delphi Technology Development
Company, Ltd.
Beijing Delphi Wan Yuan Engine Management
Systems Company, Ltd.
BGMD Servicios Automotivos Ltda.
BlueStar Battery Systems International Corp.
Bujias Mexicanas, S.A. de C.V.
Cablana, S.L.
Calsonic Harrison Co., Ltd.
CEI Co., Ltd.
Centro Técnico Herramental, S.A. de C.V.
Closed Joint Stock Company PES/SCC
Condura, S. de R.L.
Controladora Chihuahuense, S. de R.L. de C.V.
Controladora de Alambrados y Circuitos, S. de
R.L. de C.V.
Controladora de Rio Bravo, S. de R.L. de C.V.
Controladora Vesfron, S. de R.L. de C.V.
Cordaflex Espana, S.A.
Cordaflex, S.A. de C.V.
Daehan Electronics Yantai Co., Ltd.
Daesung Electric Co., Ltd.
Daewoo Motor Co., Ltd.
Del Tech Co., Ltd.
Delco Electronics LLC
Delco Electronics Overseas Corporation
Delphi (China) Technical Centre Co. Ltd.

Delphi Administración, S.A. de C.V.
Delphi Alambrados Automotrices, S.A. de C.V.
Delphi Automotive Systems – Portugal S.A.
Delphi Automotive Systems (China) Holding
Company Limited
Delphi Automotive Systems (Holding), Inc.
Delphi Automotive Systems (Netherlands) B.V.
Delphi Automotive Systems (Thailand) Ltd.
Delphi Automotive Systems- Ashimori LLC
Delphi Automotive Systems Australia Ltd.
Delphi Automotive Systems Cinq SAS
Delphi Automotive Systems Deutschland
Verwaltungs GmbH
Delphi Automotive Systems do Brasil Ltda.
Delphi Automotive Systems Espana S.L.
Delphi Automotive Systems Global (Holding),
Inc.
Delphi Automotive Systems Holding GmbH
Delphi Automotive Systems Huit SAS
Delphi Automotive Systems Human Resources
LLC
Delphi Automotive Systems International, Inc.
Delphi Automotive Systems Japan, Ltd.
Delphi Automotive Systems Korea, Inc.
Delphi Automotive Systems Limited Sirketi
Delphi Automotive Systems LLC
Delphi Automotive Systems Luxembourg S.A.
Delphi Automotive Systems Maroc
Delphi Automotive Systems Neuf SAS
Delphi Automotive Systems Overseas
Corporation
Delphi Automotive Systems Philippines, Inc.
Delphi Automotive Systems Private Ltd.
Delphi Automotive Systems Risk Management
Corp.
Delphi Automotive Systems Services LLC
Delphi Automotive Systems Singapore
Investments Pte Ltd.
Delphi Automotive Systems Singapore Pte Ltd.
Delphi Automotive Systems Sweden AB
Delphi Automotive Systems Tennessee, Inc.
Delphi Automotive Systems Thailand, Inc.
Delphi Automotive Systems UK Limited
Delphi Automotive Systems Vienna GmbH
Delphi Automotive Systems, S.A. de C.V.
Delphi Automotive Systems/Ashimori de Mexico,
S.A. de C.V.
Delphi Belgium N.V.
Delphi Cableados, S.A. de C.V.
Delphi Calsonic Compressors, S.A.S.

¹ In order to minimize duplication, each interested party is listed only once, irrespective of whether such party is eligible to be included under more than one of the categories set forth herein.

Delphi Canada Inc.
Delphi Catalyst South Africa (Proprietary)
Limited
Delphi China LLC
Delphi Connection Systems
Delphi Connection Systems – Tijuana, S.A. de
C.V.
Delphi Controladora, S.A. de C.V.
Delphi Corporation
Delphi Czech Republic, k.s.
Delphi Daesung Wuxi Electronics Co., Ltd.
Delphi de Mexico, S.A. de C.V.
Delphi Delco Electronic Systems Suzhou Co.,
Ltd.
Delphi Delco Electronics de Mexico, S.A. de
C.V.
Delphi Delco Electronics Europe GmbH
Delphi Deutschland GmbH
Delphi Deutschland Technologies GmbH
Delphi Diesel Body Systems Mexico, S.A. de
C.V.
Delphi Diesel Systems Corp.
Delphi Diesel Systems Corporativo IDSA, S.A.
de C.V.
Delphi Diesel Systems do Brasil Ltda.
Delphi Diesel Systems France SAS
Delphi Diesel Systems Korea Ltd.
Delphi Diesel Systems Limited
Delphi Diesel Systems Pakistan (Private) Limited
Delphi Diesel Systems Pension Trustees Limited
Delphi Diesel Systems S.L.
Delphi Diesel Systems Service Mexico, S.A. de
C.V.
Delphi Diesel Systems, S.A. de C.V.
Delphi Electronic Suzhou Co. Ltd.
Delphi Electronics (Holding) LLC
Delphi Ensemble de Cables y Componentes, S. de
R.L. de C.V.
Delphi Foreign Sales Corporation
Delphi Foundation, Inc.
Delphi France Holding SAS
Delphi France SAS
Delphi Furukawa Wiring Systems LLC
Delphi Harrison Calsonic, S.A.
Delphi Holding GmbH
Delphi Holding Hungary Asset Management
Limited Liability Company
Delphi Holdings Luxembourg S.ar.l.
Delphi Insurance Limited
Delphi Integrated Service Solutions, Inc.
Delphi Interior Systems de Mexico, S.A. de C.V.
Delphi International Holdings Corp.
Delphi International Holdings Corporation
Luxembourg S.C.S.
Delphi International Services, Inc.
Delphi Italia Automotive Systems S.r.l.

Delphi Korea Corporation
Delphi Liquidation Holding Company
Delphi LLC
Delphi Lockheed Automotive Limited
Delphi Lockheed Automotive Pension Trustees
Limited
Delphi Mechatronic Systems, Inc.
Delphi Medical Systems Colorado Corporation
Delphi Medical Systems Corporation
Delphi Medical Systems Texas Corporation
Delphi NY Holding Corporation
Delphi Otomotiv Sistemleri Sanayi ve Ticaret
Anonim Sirket
Delphi Packard Austria GmbH & Co. KG
Delphi Packard Electric (Malaysia) Sdn. Bhd.
Delphi Packard Electric Ceska Republika, S.R.O.
Delphi Packard Electric Sielin Argentina S.A.
Delphi Packard Electric Systems Company Ltd.
Delphi Packard España, SLU
Delphi Packard Hungary Kft
Delphi Packard Romania SRL
Delphi Poland S.A.
Delphi Polska Automotive Systems Sp z.o.o.
Delphi Receivables LLC
Delphi Saginaw Lingyun Drive Shaft Co., Ltd.
Delphi Saginaw Steering Systems UK Limited
Delphi Services Holding Corporation
Delphi Shangai Dynamics and Propulsion
Systems Co., Ltd.
Delphi Sistemas de Energia, S.A. de C.V.
Delphi Slovensko s.r.o.
Delphi Technologies, Inc.
Delphi Trust I
Delphi Trust II
Delphi Trust III
Delphi Trust IV
Delphi Tychy Sp. z.o.o.
Delphi-Calsonic Hungary Manufacturing Limited
Liability Company
Delphi-TVS Diesel Systems Ltd.
DEOC Pension Trustees Limited
Diavia Aire, S.A.
DREAL, Inc.
Electrotecnica Famar S.A.C.I.I.E.
EnerDel, Inc.
Environmental Catalysts, LLC
Exhaust Systems Corporation
Famar do Brasil Comercio e Representacao Ltda.
Famar Fuego, S.A.
FUBA Automotive GmbH & Co. KG
Gabriel de Mexico, S.A. de C.V.
Grundig Car InterMedia System GmbH
Grundig Sistemas de Electronica, Lda., Portugal
HE Microwave LLC
Holdcar S.A.
Inmobiliaria Marlis, S.A.

Inmuebles Wagon, S.A.
InPlay Technologies, Inc.
Interessengemeinschaft fur Rundfunkschutzrechte GmbH
Interessengemeinschaft fur Rundfunkschutzrechte GMBH Schutzrechtsverwertung & Co. KG
Katcon, S.A. de C.V.
KDAC (Thailand) Company Limited
KDS Company, Ltd.
Korea Delphi Automotive Systems Corporation
Korea Technology Bank Network
Mecel AB
MobileAria, Inc.
Noteco Comércio e Participacoes Ltda.
NSK Ltd.
On Se Telecom Co., Ltd.
P.T. Delphi Automotive Systems Indonesia
Packard Hughes Interconnect Company
Packard Korea Incorporated
PBR Knoxville L.L.C.
Productos Delco de Chihuahua, S.A. de C.V.
Promotora de Partes Electricas Automotrices S.A. de C.V.
PROSTEP AG
Provedora de Electricidad de Occidente, S.A. de C.V.
Qingdao Daesung Electronic
Rio Bravo Eléctricos, S.A. de C.V.
Shanghai Delco Electronics & Instrumentation Co., Ltd.
Shanghai Delphi Automotive Air-Conditioning Systems Co., Ltd.
Shanghai Delphi Emission Control Systems Company, Ltd.
Shanghai-Delphi Automotive Door Systems Co., Ltd.
Shengyang Huali Automotive Air-conditioning Co. Ltd.
Sistemas Eléctricos y Conmutadores, S.A. de C.V.
Specialty Electronics (Singapore) Pte Ltd.
Specialty Electronics International Ltd.
Specialty Electronics, Inc.
TECCOM GmbH
TecDoc Information System GmbH
Termoelectrica del Golfo, S. de R.L. de C.V.
Unterstützungsgesellschaft der Kabelwerke Reinshagen GmbH
Wuhan Shenlong Automotive Air-conditioning Co. Ltd.
Yeon Kyung Electronics Co., Ltd.

**(B) FORMER OFFICERS AND DIRECTORS
(FOR THE PAST THREE YEARS)**

Alapont, José Maria

Alsagoff, Faris
Anderson, Carrie
Arkwright, Christopher P.
Arle, John P.
Bailey, R. Scott
Bailey, Russell W.H.
Balsei, Mike
Barth, Volker J.
Battenberg, J.T., III
Beckett, Michael
Belans II, Milan E.
Bellar, Fred J., III
Bernardes, Oscar de Paula
Berry, Roberto Edwin
Bertrand, James A.
Billis, A.E.
Blahnik, John G.
Borzi, James W.
Bowers, William Steven
Brown, Jr., Andrew
Brown, Richard
Brust, Robert H.
Burgner, David Allen
Butler, Kevin M.
Chadwick, Jeffrey R.
Chen, Jimmy C.
Chen, Jinya
Chon, Choon T.
Clemons, Steve D.
Colbert, Virgis W.
Conlon, Martin
Conor-Freeman, Maria
Cooke, F.H.
Corcoran, Sean P.
Cornwell, William D.
Davey, Stephen L.
Dawes, Alan S.
Deak, Gabor Janos
Deak, Garbor Janos
Desnos, Philippe
Eichenlaub, Brian
Erwin, Richard E.
Farr, David N.
Feigenbaum, Haim
Flowers, Allen D.
Forbes, Timothy G.
Franzi, Richard A.
Fuerst, John M.
Funke Esq., Jimmy L.
Gango, Frank
Gardner, A.N.
Geller, Pamela M.
Goodman, Thomas D.
Gottschalk, Bernd
Gray, Mary A.
Griffin, Patrick

Gruber, Douglas
Gumina, Joseph P.
Hachey, Guy C.
Hall Jr., Samuel H.
Hathaway, R.E.
Hayashida, Shuji
Healy, Karen L.
Heigel, Kevin R.
Hermeling, Rainer
Hindels, James H.
Hotchkin, Nick
Humbeck, Wolfgang
Irimajiri, Shoichiro
Jackson, Arthur Russell
Jackson, J.E.
Jacovides, Linos
Jaffurs, John A.
Janak, Peter H.
Jensen, William
Jobe, Ronald E.
Jok, Richard
Jones, David J.
Kamischke, Mark S.
Katz Esq., Robert
Kaye Esq., Diane L.
Knill, David
Knutson, Timothy J.
Kolano, Derek
Krause, Jeffrey M.
Lee, Dae Un
Lewis, Theodore H.
Loeb, Marjorie Harris
Lorenz, Mark C.
Manocha, Charu
Manocha, Sandeep
Marion, Laura
Maschoff, David
McClain, Karen
McGuire, Marc C.
McLaughlin, Susan A.
Milburn, Paul S.
Miller, Gail K.
Miller, Robert S.
Naylor, Craig G.
Nelson, R. David
Niekamp, Cynthia A.
O'Neal, Rodney
O'Neill, Brian P.
Olbrecht, Denise
Opie, John D.
Ordonez, Frank A.
Overly, Jeffrey M.
Owens, Jeffrey J.
Parsons, Jeffrey
Pasricha, Atul
Passante, John A.

Penske, Roger S.
Petrie, John
Pirtle, Ronald M.
Pitsenbarger, Pam
Rayne, Mike
Reagan, Michael T.
Remenar, Robert J.
Richards, F. Timothy
Richards, Gregory R.
Robinson Esq., Logan G.
Rogers, Max
Roland Jr., John Robert .
Runkle, Donald L.
Salrin, Sarah J.
Scheffler, Milton R.
Schuppe, Michael L.
Schwartz, Elizabeth M.
Scott, Ian
Shader, Michael A.
Sheehan, John D.
Short, John
Sonnonstine, Jerry
Sparks, Robert H.
Spencer, James A.
Springer, F. Thomas
Sprunger, F. Thomas
Suelzt, Patricia C.
Sullivan, Henry A.
Theriot, Mark
Tilton, Todd I.
Twomey, Thomas N.
Valanty, Burton J.
Veaser, Lothar
Walker, Bette M.
Walker, Robert C.
Weber, Mark R.
Whitson, James P.
Williams, Derrick M.
Williamson, J.L.
Wohleen, David B.
Yoon, Myung Hwan
Young, R.A.
Zablocki, Richard J.

**(C) ALL LENDERS (INCLUDING CURRENT
AND FORMER AGENTS UNDER CREDIT
FACILITIES AND THEIR COUNSEL AND
FINANCIAL ADVISORS)**

A3 Funding LP
Ableco Finance LLC
ABN AMRO Bank N.V.
ACA CLO 2005-1, Ltd.
Access Institutional Loan Fund
ADAR Investment Fund Ltd
Addison CDO, Limited

AG Alpha Credit Master, Ltd.	CDL Loan Funding LLC
Agricultural Bank of China	Cedarview Opportunities Master Fund
Ahab Partners, L.P.	Celerity CLO Ltd
Airlie Opportunity Master Fund, Ltd	Centurion CDO 8, Limited
Amaranth Partners LLC – Trading	Centurion CDO 9, Limited
American Express Certificate Company	Centurion CDO II, Ltd.
AMMC CLO III, Limited	Centurion CDO VI LTD
AMMC CLO IV, Limited	Centurion CDO VII Limited
Apollo Distressed Investment Fund	Chatham Light II CLO, Limited
Apollo Distressed Investment Offshore	Citadel Hill 2000 Ltd.
Appaloosa Invest Ltd. Partnership I	Citibank N.A.
Archimedes Funding IV, Ltd.	Citicorp USA Inc.
ARX Global High Yield Securities	Citigroup Financial Products Inc.
Aslan Capital Master Fund, LP	Colonial Funding LLC
Atlas Capital Funding, Ltd.	Comerica Bank Michigan
Atrium IV	Commerzbank Aktiengesellschaft
Aurum CLO 2002-1 Ltd.	Credit Industriel et Commercial
Australia and New Zealand Bank Group	Credit Suisse, New York & Cayman Islands
Avenue CLO Fund, Ltd.	CSAM Funding IV
Avenue CLO II, Ltd.	C-Squared CDO Ltd.
Avery Point CLO, Ltd.	Cumberland II CLO LTD
Balboa CDO I, Limited	Cypresstree Claif Funding LLC
Banca Bilbao Vizcaya Argentaria, S.A	D.K. Acquisition Partners, L.P.
Banca Nazionale Del Lavoro SpA	Debt Strategies Fund, Inc.
Banco Bilbao Vizcaya Argentaria, S.A.	Delaware Corp Bond Fund
Banco Santander Central Hispano S.A.	Delaware Delchester Fund
Bank of America, N.A.	Desjardins Financial Security Life
Bank of China Luxembourg SA	Deutsche Bank AG
Bank of New York	Deutsche Bank Trust Company America
Bank of Nova Scotia	Diversified Income Strategies
Bank of Tokyo Mitsubishi Trust Company	Diversified Investors High Yield
Barclays Bank PLC	Double Black Diamond Offshore LDC
BDC Finance LLC	Dryden III-Leveraged Loan CDO 2002
Bear Stearns Investment Products,	Dryden IV Leveraged Loan CDO 2003
Black Diamond Offshore Limited	Dryden Leveraged Loan CDO 2002-II
Blue Square Funding Ltd. Series 3	Dryden VIII - Leveraged Loan CDO
BNP Paribas	Duane Street CLO 1, LTD.
Boldwater CBNA Loan Funding LLC	Duma Master Fund LP
Boldwater Credit Opportunities	Dunes Funding LLC
Boston Harbor CLO 2004-1, Ltd	Dymas Funding Company LLC
Boston Income Portfolio	ELF Funding Trust I
Brencourt Distress Securities	Employers Insurance of Wausau
Brookville Capital Master Fund, L.P	Empyrean Investments, LLC
Bryn Mawr CLO, Ltd.	Endurance CLO 1 Ltd.
Callidus Debt Partners CDO Fund I	Event Partners Debt Acquisition, LLC
Calyon New York Branch	Excess Book
Candlewood Capital Partners LLC	Feingold O'Keeffe Credit Fund CBNA
Canpartners Investments IV LLC	Fifth Third Bank, Eastern Michigan
Canyon Capital CDO 2002-1 Ltd.	First Trust Highland Capital
Canyon Capital CLO 2004-1 Ltd.	Flagship CLO 2001-1
Capitalsource Finance LLC	Flagship CLO II
Cargill Financial Services Intl. Inc	Flagship CLO III
Castle Garden Funding	Flagship CLO IV
Castle Hill III CLO, Limited	Forest Creek CLO, Ltd.
Castle Hill II-Ingots, Ltd.	Fortis Bank SA NV Cayman Island Branch
Castle Hill I-Ingots, Ltd.	Fortress Credit Funding I LP

Fortress Credit Funding II LP
Galaxy CLO 2003-1, Ltd.
Galaxy III CLO, Ltd.
Galaxy IV CLO, Ltd.
Galaxy V CLO, Ltd.
General Electric Capital Corporation
Gleneagles CLO Ltd.
Global Enhanced Loan Fund S.A.
Global StocksPLUS Income Fund
Goldman Sachs Credit Partners L.P.
Gracie Capital L.P.
Grand Central Asset Trust
Grand Central Asset Trust, Gaia
Grand Central Asset Trust, SIL
Grand Central Asset Trust, Single
Greywolf Loan Participation LLC
Guggenheim Portfolio Company XII
Gulf Stream - Compass CLO 2005-1
Gulf Stream - Compass CLO 2005-1
Gulf Stream Compass CLO 2002-1
Gulf Stream-Compass CLO 2004-1, Ltd
Hammerman Capital Master Fund LP
Hammerman Counterpoint Master Fund
Harbour Town Funding LLC
HBK Master Fund L.P.
High Income Portfolio
Highland Floating Rate Advantage
Highland Floating Rate LLC
Highland Offshore Partners, L.P.
Horizon Income Fund, Ltd.
HSBC Bank USA, National Association
IDS Life Insurance Company
ING Capital LLC
ING Investment Management CLO I, Ltd
ING Prime Rate Trust
ING Senior Income Fund
Investment CBNA Loan Funding LLC
Investors Bank and Trust Co
Jasper CLO Ltd.
JPMorgan Chase Bank, N.A.
Katonah II, Ltd.
Katonah III, Ltd.
Katonah IV, Ltd.
KeyBank National Association
KIL Loan Funding LLC
Kingsland I, Ltd.
KKR Financial CLO 2005-1, Ltd.
KZH Pondview LLC
KZH Soleil LLC
KZH Soleil-2 LLC
Lehman Commercial Paper Inc.
Liberty CLO Ltd.
Liberty Mutual Ins Company
LibertyView Loan Fund, LLC
Lightspeed CLO
Lincoln National Life Insurance Co.

LINDEN CAPITAL LP
Lispenard Street Credit (Master)
Loan Funding I LLC
Loan Funding III LLC
Loan Funding V, LLC
Loan Funding XI LLC
Loan Star State Trust
Long Grove CLO, Limited
Madison Park Funding I, Ltd.
Marathon CLO I Ltd.
Marathon Special Opportunity
Market Square CLO Ltd.
Marquette Park CLO Ltd.
McDonnell Loan Opportunity Ltd.
Metropolitan West High Yield Bond
Metropolitan West Strategic Income
Mizuho Corporate Bank Ltd.
ML Global Investment Series Income
Morgan Stanley Senior Funding, Inc.
Mountain Capital CLO II Ltd.
Mountain Capital CLO IV, Ltd.
Muirfield Trading LLC
National City Bank
Nemean CLO, Ltd.
Oak Hill Credit Alpha Fund (Offshore)
Oak Hill Credit Alpha Fund LP
Oak Hill Credit Partners I, Limited
Oak Hill Credit Partners II, Limited
Oak Hill Credit Partners III, Limited
Oak Hill Credit Partners IV, Limited
Oak Hill Securities Fund II, L.P.
Oak Hill Securities Fund, L.P.
OCM High Yield Plus Fund LP
Octagon Investment Partners IV, Ltd
Octagon Investment Partners V, Ltd.
Octagon Investment Partners VI, Ltd
Octagon Investment Partners VII, Ltd
Panton Master Fund LP
Park Avenue Loan Trust
PIMCO Floating Income Fund
PIMCO Floating Rate Income Fund
PIMCO Floating Rate Strategy Fund
PIMCO High Yield Fund
Pinewood Credit Markets Master Fund
Pioneer Floating Rate Trust
PNC Bank, N.A.
Post Leveraged Loan Master Fund, LP
Post Opportunity Fund L.P.
Post Total Return Fund, L.P.
Principal Life Insurance Company
Prospect Funding I, LLC
Protective Life Insurance Company
Putnam Floating Rate Income Fund
Putnam High Yield Advantage Fund
Putnam High Yield Trust
Putnam Variable Trust High Yield Fund

Q Funding III LP
 Quadrangle Master Funding Ltd
 Quattro Distressed Opportunity Fund
 Quattro Fund Ltd
 Quattro Multi-Strategy Master Fund
 R2 Top Hat, Ltd.
 Race Point CLO, Limited
 Race Point II CLO, Limited
 Race Point III CLO, Limited
 Red Fox Funding LLC
 Redwood Master Fund, Ltd.
 Riviera Funding LLC
 Robson Trust
 Rockwall CDO Ltd.
 Rosemont CLO, Ltd.
 Salomon Brothers Variable Rate
 Sankaty High Yield Partners II
 Sankaty High Yield Partners III, LP
 Satellite Senior Income Fund II
 Satellite Senior Income Fund, LLC
 Saturn Trust
 Scoggin Worldwide Fund Ltd
 Scottwood Partners LP
 Sea Pines Funding LLC
 Secondary Loan and Distressed Credit
 SEI Institutional Managed TST
 Seneca Capital, L.P.
 SEQUILS Centurion V, Ltd.
 SEQUILS ING I (HBDGM), Ltd.
 SEQUILS-Magnum, Ltd.
 Severn River Master Fund Ltd
 Sierra CLO I Ltd.
 Silverado CLO 2006-I LTD
 Simpson Thacher & Bartlett LLP
 Sky CBNA Loan Funding LLC
 SMBC MVI SPC
 Societe Generale SA New York
 SOF Investment, LP
 Southport CLO, Limited
 Special Situations Investing Group
 SRI Fund LP
 Stanfield Arbitrage CDO, Ltd.
 Stanfield Bristol CLO, LTD.
 Stanfield Carrera CLO, Ltd.
 Stanfield Vantage CLO Ltd.
 Sumitomo Mitsui Banking Corporation
 SunTrust Bank Atlanta
 TCW Select Loan Fund, Limited
 TCW Senior Secured Loan Fund LP
 Tenor Opportunity Master Fund, Ltd.
 The Drake Offshore Master Fund, Ltd
 The Foothill Group Incorporated
 The Hartford Floating Rate Fund
 The Royal Bank of Scotland PLC
 Thrivent High Yield Fund
 Thrivent High Yield Fund II

Thrivent High Yield Portfolio
 Thrivent High Yield Portfolio II
 Trilogy Portfolio Company, LLC
 TRS Callisto LLC
 TRS Leda LLC
 TRS Thebe LLC
 UBS Loan Finance LLC
 UFJ Bank Limited
 Velocity CLO, Ltd.
 Venture CDO 2002, Limited
 Venture II CDO 2002, Limited
 Venture III CDO, Limited
 Venture IV CDO, Limited
 Vista Leverage Income Fund
 Vulcan Ventures, Inc.
 Wachovia Bank National Association
 Watershed Capital Institutional
 Watershed Capital Partners (Offshore)
 Watershed Capital Partners, L.P.
 Waterville Funding LLC
 Waveland-Ingots, Ltd.
 Wells Capital Management-12831400
 Wells Capital Management-13702900
 Wells Capital Management-13823100
 Wells Capital Management-13923602
 Wells Capital management-14945000
 Wells Capital Management-16017000
 Wells Capital Management-16463700
 Wells Capital Management-16896700
 Wells Capital Management-16959700
 Wells Capital Management-17299500
 Western Asset Floating Rate
 Whitney Private Debt Fund LP
 Wind River CLO I Ltd.
 Windmill Master Fund LP
 Wrigley CDO, Ltd

(D) INSURERS

ACE American Insurance Company
 ACE Insurance Company
 ACE USA
 AIG Excess Casualty North America (Lexington)
 AIG Worldsource
 AIU Inc.
 Allianz
 Allied World Assurance Company, Ltd
 Amerada Hess Corporation
 American Home Assurance Co. (AIMA)
 American International Insurance
 American International Specialty Lines Insurance
 Company
 ANR Pipeline Company
 Aon
 Aon Bermuda
 Aon UK

Arch
Arch Insurance (Bermuda) Limited
Arch Insurance Group
AWAC
AXIS
Axis Reinsurance Company
Bermuda Markets
Cananwill, Inc.
Chubb Custom Insurance
Chubb Specialty Insurance
CNA Financial Insurance
CNA Insurance Companies
Columbia Casualty Company (CNA)
Columbia Gas of Ohio
Columbia Gas Transmission
Continental Casualty (C.N.A.)
Coral Energy Resources, L.P.
East Ohio Gas Co.
Endurance Specialty
Federal Ins. Co. (Chubb)
General Star Indemnity Company
GEP
Great American
Gulf Underwriters Insurance Company
Hannover Re
Hanseatic Insurance Company (Bermuda) Ltd.
Hartford
HDI
Indiana Gas Company
Ins. Co. of the State of Pennsylvania (AIG)
IRI
Lexington
Lexington Insurance Company (AIG American
International Companies)
Liberty Mutual
Lloyds of London
Marsh USA, Inc. (Broker)
Marsh/Pentastar
National Union Fire Ins. Co. (AIG)
National Union Fire Insurance Company of Pitts.,
PA (AIG American International Companies)
Pacific Employers Ins. Co. (ACE USA)
Panhandle Eastern Pipeline Company
Seminole Energy Services
Sequent Energy Services
SR International Business Insurance Company
Ltd.
St. Paul (Bermuda), Ltd.
St. Paul Fire & Marine Insurance Company
St. Paul Mercury
St. Paul Surplus Lines Ins. Co.
Starr Excess Liability Insurance International
Limited
Steadfast Insurance Company (Zurich)
Swiss Re Insurance Company Ltd.
Tokio Marine

Twin City Fire (Hartford)
U.S. Specialty Insurance Company
UGI Energy Services
Union Gas System, Inc.
United States Aviation Insurance Group (USAIG)
and others
US Specialty/HCC
USAIG
Vectren Energy
XL U.S.
Zurich American Insurance Company

**(E) PROFESSIONALS (ATTORNEYS,
ACCOUNTANTS, INVESTMENT
BANKERS, CONSULTANTS FOR THE
PAST THREE YEARS) [Excluding those
Professionals that Charge less than
\$100,000.00 in Annual Fees]**

4GEN
Ahearn & Soper Co INC
Air Academy Associates
Air Academy Press & Assoc.
Aisec United States Inc.
AIT Group
AJM
American Supplier Institute
Ariane Ingenierie
Ariba
ASI (American Supplier Institute)
ASI Consulting Group LLC
ASI LLC
ASI, Shainin (ICIM)
Asset Management Resources
Asset Mfg Resources
AT Kearney
AVL North America Inc
Ayco Company LP
Baker & Daniels
Baker & McKenzie LLP
Baker Botts LLP
Balch & Bingham LLP
Banner & Witcoff, Ltd
Bede & Associates
Bedi Strategies, Inc.
Bevco Solution Strategies
Bliss McGlynn P.C.
Booz-Allen Hamilton
Brenda Veit
BSI America, Inc.
BSI Americas
BSI Management Systems
Burnside & Nauman Medical
Burson Marsteller
Burson-Marsteller
Butzel, Long

Calwest
Cantor Colburn LLP
Cardinal Law Group
Cardoza
Carquest
Cattel, Tuyn & Rudzewicz, PLLC
Chris Kouri & Assoc.
Chuck Ondrick
Clark Consulting
Clark Hill P.L.C.
Clark Patterson Associates
Coble Taylor & Jones
Cochran Public Relations
Coe & Associates
Common Point Graphics
Conway McKinsey and Dunlevy
Corporate Branding LLC
Corporate Executive Board
CSFB
csm worldwide
CTG Auditors
CTJ Safety Associates
Danzas AEI Customs Brokerage Services
Danzas AEI Intercontinental
DASCO
Dave Trella/Menlo Logistics
David Cunningham
Deloitte Touche Tohmatsu
Det Norske Veritas
Detroit Translation Bureau
DeWitt Ross & Stevens
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Delta
Draka Holding NV
Dura Automotive Systems Inc
E.on AG
EI Dupont de Nemours & Co Inc
Flextronics Intl Asia Pacific
Freudenberg & Co KG
Fujitsu Ten Corporation
General Electric Co Inc
Hitachi Ltd
Howard County, Indiana

Illinois Tool Works Inc
Impala Platinum Holdings Ltd
Industrial Molding Corp
Infineon Technologies AG
Intermet Corp
International Union of Electronic, Electrical,
Salaried, Machine and Furniture Workers –
Communications Workers of America
Johnson Electric Holdings Ltd
Leopold Kostal GmbH & Co KG
Limar Realty Corp.
Linamar Corp
Madison County, Indiana
Matsushita Electric Industrial
Merk Medco
Molex Inc
Montgomery County, Ohio
Nan Ya Plastics Corp
National Fire Insurance Company of Hartford
NEC Corp
Norsk Hydro ASA
Ogura Clutch Co Ltd
Osprey, S.A. Ltd.
Pioneer INDL Components
Quexco Inc
Robert Bosch Corporation Automotive Group
Semiconductor Components
Sequa Corp
Sharp Electronics Corp
Siemens AG
Solectron Corp
State of Michigan
State of Ohio
State of Wisconsin
Stmicroelectronics NV
Swatch Group SA, The
TDK Corporation of America
Texas Instruments Inc
Textron Inc
Thyssenkrupp AG
Timken Co, Inc
Traxle Mfg Ltd
TT Electronics PLC
UHC
United Auto Workers
Viasystems Group Inc
Worthington Industries Inc

**(H) HOLDERS OF 5% OR MORE OF ANY
OUTSTANDING EQUITY SECURITY OF
THE COMPANY**

Brandes Investment Partners, LLC
Capital Group International, Inc.
Capital Research & Management Company
Dodge & Cox

State Street Global Advisors

(I) RECORD NOTEHOLDERS HOLDING 5% OR MORE OF ANY OUTSTANDING ISSUANCE OF NOTES OF THE COMPANY

Bear Sterns
Citigroup
Frst Clear
Goldman Sachs
Investors Bank
Lehman Brothers
Mellon Trust
ML Sfkpg
MSDW Inc.
NFS LLC
Pershing
SSB

(J) INDENTURE TRUSTEES

Bank One Trust Company N.A.
First National Bank of Chicago
J.P. Morgan Trust Company, N.A.

(K) UNDERWRITERS OF SECURITIES ISSUED BY THE COMPANY DURING THE PAST THREE YEARS

A.G. Edwards & Sons, Inc.
ABN AMRO Incorporated
Advest, Inc.
Banc of America Securities LLC
Barclays Capital Inc.
BB&T Capital Markets, a division of Scott and Stringfellow, Inc.
BNP Paribas Securities Corp
C.L. King & Associated, Inc.
Citigroup Global Markets Inc.
Comerica Securities, Inc.
Credit Suisse First Boston LLC
D.A. Davidson & Co.
Deutsche Bank Securities Inc.
Ferris, Baker Watts, Incorporated
HSBC Securities (USA) Inc.
J.P. Morgan Securities Inc.
Janney Montgomery Scott LLC
McDonald Investments Inc., a KeyCorp Company
Merrill Lynch, Pierce, Fenner & Smith Incorporated
Mesirow Financial, Inc.
Morgan Stanley & Co. Incorporated
Oppenheimer & Co. Inc.
Quick & Reilly, Inc.
Ramirez & Co., Inc.
RBC Dain Rauscher Inc.
Ryan Beck & Co.

Samuel A. Ramirez & Company, Inc.
Scotia Capital (USA) Inc.
SG Cowen Securities Corporation
Southwest Securities, Inc.
Stifel, Nicolaus & Company, Incorporated
Tokyo-Mitsubishi International plc
U.S. Bancorp Piper Jaffray Inc.
UBS Securities LLC
Utendahl Capital Partners, L.P.
Wachovia Capital Markets, LLC
Wells Fargo Van Kasper LLC
Williams Capital Group, L.P.

(L) COUNTERPARTIES TO MAJOR LEASES

1401 Troy Associates Limited Partnership
2574 E. River Rd. Bldg. 10 LLC
500 Commerce LLC
Access
American Finance Group
Amherst Commerce Park
Aspire Building, LLC
ATEL Capital Group
Cherokee North Kansas City, LLC
City of Laurel, Mississippi
County of Marquette, Michigan
Crown Enterprises, Inc.
CSA Financial Corp
CSI
Donald R. Sweeton and Sarah E. Sweeton
Elect
First American Capital
First Industrial, L.P.
Ford Motor Land Development Corporation
Fortune Avenue Partnership LLP
GAR Properties, LLC
GBG2, LLP
General Motors Corporation
Germain's Technology Group
Germain's Technology Group Custom Coating and Enhancements, Inc.
HP Finance
ICON Capital Corp
JCR Investments, LLC
John E. Benz & Co.
Killam Industrial Development Partneship, Ltd.
Kilroy Realty, L.P.
LaSalle National Bank, as Trustee under Trust No. 115897
Laurence Tippmann, Sr., Family Limited Partnership
LGR Group/CIT
Liberty Property Limited Partnership
Nissan Technical Center North America, Inc.
Oil Well LLC
Optimal Leasing Co.

ORIX Warren, LLC / Orix GF Warren Venture
Pac Rim
QEK Global Solutions
RCA
Realty Investment II
River Road Investments, Inc.
Sealy RG Valley Buildings, L.P.
Seed Systems, Inc.
Shelby Industrial Investors-II, LLC
TR Butterfield Trail Corp.
Universal Tool and Engineering Company, Inc.
Visteon Corporation
Weingarten Realty Investors
Wells Operating Partnership, L.P.

**(M) COUNTERPARTIES TO MAJOR
CONTRACTS (OVER \$100,000)**

(KDAC) Daewoo Motor Company
ACG Componentes
Adrian (City of) MI
Advanced Casting Technologies
AEP (Public Svc Co Oklahoma) OK
AFOSR
Alabama Gas Corporation
Alabama Power Co
Aladdin Industries
Alexander Long, III
Alltel
Alma Products
Alpine Electronics
Ambrake Corporation
Ameritech
Ameritech Information Systems, Inc.
Ameritech Mobile Services, Inc.
Amsterdam Funding Corporation
Anderson City Utilities IN
Antec Electric System Co. Ltd
ANXe
Anxebusiness Corp.
Applera Corporation
ARL
ASEC Exhaust Systems
AT&T Corp.
AT&T Solutions, Inc.
ATT Wireless
Autonova
Avaya World Services, Inc.
AXNe
Beijing Delphi Wanyuan Engine Management
Systems Company, Ltd.
Beijing WY-GM Automotive Electric
Bell South
Blue Cross Blue Shield
Blue Ridge Asset Funding Corporation
Blue Totes – Atlantis

Bluetooth
Borla Romcat
Bridgestone T.G. Australia Pty. Ltd
BSH Industries
C.E. Communications
CADPO
Calsonic Kansei Corporation
Calsonic Kansei Hungary
Calsonic North America, Inc.
Cardinal Health 200, Inc.
Caretools, Inc.
Cellco Partnership
Chemical Reclamation Svcs Inc USA
CIA Industrial Armas
CIGNA Behavioral Health
CIGNA Healthcare
Cinergy PSI IN
Clifford Electronics, Inc.
Clinton (City of) MS
Cole Managed Vision
Columbus (City of) OH
Componentes Delfa, C.A.
Compressor Works, Inc.
Compuware
Connecticut General Life Insurance Company
Constellation NewEnergy TX
Constellation NewEnergy, Inc.
Constellation NewEnergy-Gas KY
Consteltn NewEngy PA
Consumers Energy MI (Detroit)
Consumers Power MI
Consumers Power Company
Coopersville (City of) MI
Cullmann GmbH
D.O.T. Volpe Center
Daewoo Automotive Corporation
DAS Deutschland GmbH
DAS Poland Spolka z.o.o
Davis Vision
Dayton Power & Light Co OH
Dayton Water Dept (City of) OH
Debiotech S.A.
Delco Remy International, Inc
Delkor Corporation
Delph Lockheed Automotive S.A.
Delphi Aftermarket France
Delphi Auto Brazil – E&C
Delphi Auto Systems Australia
Delphi Auto Systems Brazil – Harrison
Delphi Auto Systems India Private Limited
(DASPL)
Delphi Automotive Systems
Delphi Automotive Systems Espana (Logrono)
Delphi Automotive Systems Espana Cadiz
Delphi Automotive Systems France
Delphi Automotive Systems Italia Sri (Diavio)

Delphi Automotive Systems Lockheed UK (Aftermarket)	Ericsson AB
Delphi Automotive Systems Netherlands (Aftermarket)	Erie Cnty Dept Environ Serv OH
Delphi Automotive Systems Poland Sp. Z.o.o.	Exacto (Perfection Spring)
Delphi Automotive Systems Portugal (Ponte de Sor)	Fabrica De Aparatos De Air Acondicionado (FAACA)
Delphi Automotive Systems Spain	Falcon Asset Securitization Corporation
Delphi Automotive Systems Sungwoo	Famar
Delphi Delco Electronics Suzhou	Firma Carl Freudenberg KG
Delphi Delco Liverpool	Fitel USA Corp. (assigned by Lucent)
Delphi Diesel Systems England	Fitzgerald Wtr Lgt&Bond Com GA
Delphi Diesel Systems Ltd England	Flint (City of) MI
Delphi Diesel Systems Spain	Flip Chip Technologies
Delphi Diesel Systems Turkey	Four Seasons License (Division of Standard Motor)
Delphi Diesel Systems UK	Fraenkische USA, LP
Delphi Diesel Systems, S. L. Spain	Gasbarre Products
Delphi Harrison Calsonic (France)	Gatewat Industries
Delphi Lockheed Automotiove France (Aftermarket)	General Bearings Corporation
Delphi Packard Balcheng, Limited	General Motors Investment Management Corporation
Delphi Packard Electric Co Ltd (Shanghai)	Georgia Power Company
Delphi Packard Electric Malaysia Sdn Bhd	Giannulli, Thomas
Delphi Packard Espana	Girlock
Delphi Saginaw Lingyun Brilliance and Palio	GM do Brasil
Delphi Saginaw Lingyun Jinbel	GM France
Delphi Sistemas de Energia (Portugal)	GM License Exchange
Delphi TVS Diesel Systems Ltd India (Lucas)	Gotham Funding Corporation
Delphi-TVS Diesel Systems Ltd (India)	Green Shield Canada
Delta Dental	Health Plus Options Inc
Delta Guc	Health Solutions Inc
Deltek	Hendrick Motorsports
Design Solutions	Henry County REMC IN
Directed Electronics (formerly Clifford)	Heritage Interactive Services USA
DOC/NIST	HESCO Houston Energy Svcs Co
DOD	Hewitt Associates LLC
DOD TACOM	HTC
DOE	Hubei Auto Motor Factory
DOE/NETL	Hubei Delphi Automotive Generator
Dolby Digital	Hyundai Motor Company
DOT NHTSA	I.U.P.U.I.
DPL Energy Resources, Inc. dba DPL Energy	IBM Corporation
DSSCSC China	Ideal Technology Solutions U.S. Inc
DSSI	Indiana-American Water Comp
DTE Energy MI	Indiana-Michigan Power Comp IN
DuraSwitch	Indianapolis Power & Light Co
East Penn Manufacturing Company	Industrial Energy Users – Ohio
EBD Ventures (Savage Enterprise)	Inovise Medical, Inc.
El Paso Electric Co TX	Integrated Therapeutics Group, Inc.
Electricore Aerovironment	Intel Corporation
Electromotive	Intellectual Property Mining (IPM)
Embedded Technology	Intercall
Empress Ca-Le de Tiaxcala	JLT Services Corporation
Emtech	John Ross & Associates
Entergy (MS Power & Light) USA	Johns Hopkins University
EQ-Heritage USA	JSP Affiliates
	JSP America, Inc.

JSP International Ltd.
JSP International s.a.r.l.
JSP Trading, Inc.
Jupiter Securitization Corporation
Kaiser Aluminum and Chemical
Kale Oto Radyator
KDAC (magna steer)
KDAC (Sublicense) Shye Shyang Mechanical
Industrial
Kitco Fiber Optics
Kokomo Gas & Fuel Company IN
Kokomo Wastewater (City of) IN
KPL (Western Resources) KS
Kuo Yih Hsing Enterprise Co. Ltd (KYHE)
Kyungshin Industrial Company Ltd and Bolim
Lear Corporation
Level 9
Limestone County Commission AL
Limestone County Wtr & Swr AL
LiveDevices Inc
Lockheed Martin Energy Systems (Oak Ridge
Lab)
Lockport (City of) NY
Lockport Energy Associates NY
Logikos
Lord Corporation
Lord Corporation Supply and Development
Agreement
Lucent Technologies Inc.
Magic Valley Electric Coop USA
Magnavox Government and Industrial Electronics
Company
Magnetoelastic Devices
Manzai
Matsushita Electric Corporation of America
Matsushita Electrical Industrial Company
MCI Worldcom Communications, Inc.
Medco Health Solutions Inc
Medstat Group, Inc.
Metlife
Metlife (Dental)
Metropolitan Life Insurance Company
Middle East Battery Company
Mikuni
Miller Engineering Services, Incorporated
Mississippi Power Company
MMT SA
Moldflow Corporation
Monroe County Water Authority NY
Montgomery City San Eng Dept OH
Motores y Aparatos Electricos de Durango S.A.
de C.V.
Moving Magnet Technologies SA (MMT)
MPEG LA
M-Plan
MRI

NASA
National Foot Care Program, Inc
Navigation Technologies
NCC Liteflex Donation (National Composite
Center)
NCMS Kinetic Spray
NCMS LAV
NCQA (National Committee for Quality
Assurance)
New Brunswick (City of) NJ
New York Power Authority
New York State Elec & Gas NY
Nextel
Nextel West Corp.
Niagara Mohawk NY
Nokia Corporation
North Alabama Gas District AL
North American Philips Corporation
NY State Elec & Gas
Oak Creek (City of) WI
Ohio Edison Company
Oil Chem Inc USA
Olathe (City of) KS
OneOK Energy Marketing OK
Orbital Fluid Technologies
Peng Tan Settlement
Pepco Energy Services, Inc. (PES)
Portage Cnty Wir Resources OH
Premacare
PSE&G NJ
Purdue University
R&D Enterprises
Raufoss ASA
Raytheon Company
Remy International, Inc.
Rineco Chemical Industries USA
Rochester (City of) NY USA
Rochester Gas & Electric NY
Saginaw (City of) Wir & Swr MI
Saginaw Deutschland
Saginaw Norinco Lingyun Drive Shaft
Saginaw Zhejiang Xiao Shan Steering
Samlip Industrial Company
Sanden Corporation
Sanden International
Satyam
SBC Ameritech
SBC Global Services, Inc.
Scantron
Scroll Laboratories, Inc.
SDACC
Shanghai Automotive Brake Systems
Shanghai Automotive Brakes Corp.
Shanghai Delco International Battery Company
Ltd
Shanghai Delphi Auto Air Conditioning Systems

Shanghai Delphi Automotive Door Latch
Shanghai Ek-Chor General Machinery
Shanghai Hezhong Automobile Company (Export
& Import)
Shanghai Huizhong Automotive Mfg. Co.
Shanghai Saginaw Dongfeng Steering Gear
SHPPS/Health International, Inc.
SkyTel
Societe Francaise Des Ammortisseurs
(DeCarbon)
Sonceboz SA
Southern California Edison
Sprint
Sprint Spectrum, L.P.
Sprint United
SRI International
Stant Manufacturing (Gates)
State of Indiana
State Street Bank and Trust Company
Steward Inc.
Tai Yue
Takata
TCS
Techcentral LLC
TechSolve
Teknit
Tennessee Valley Authority
Test Products, Inc.
TGI Direct
The Bank of Tokyo-Mitsubishi, Ltd., New York
Branch
The Regents of the University of Michigan
The Whitaker Corporation
TI Group
Time Warner
Tom Giannulli Inc., dba Caretools, Inc.
Tom Kelley
Toshiba Corporation
Toyota Motor Company
Toyota Motor Corporation
Trilogy Plastics
Tripac International
Troy (City of) MI
Tulsa Utils Svc (City of) OK
TXU Energy Retail Company LP
TXU Energy TX
UBE Industries (America), Inc.
UBE Industries, Ltd.
UBE Machinery Sales
UGC
Unisia Jecs Corporation
United Health Care Insurance Company
USAF/AFRL
Valence Technology Cayman Islands Inc.
Valence Technology Inc.
Value Options, Inc. (Value Behavioral Health)

Vandalia (City of) OH
VDO Control Systems
VDO North America
Verizon
Verizon Wireless
Verizon Wireless
Verizon Wireless Messaging
Warren (City of) Util Svcs OH
Warren City of Pollution Control
Wayne State University
Whitaker (from Specialty Electronics)
Wisconsin Electric Power Co WI
Wyoming (City of) MI
XM Satellite Radio, Inc.
Yubei Machine Factory
Zenith Fuel Systems
Zhejiang Delphi Asia Pacific Brake (Yatal)
Zoe Medical, Inc.

(N) SECURED FINANCIAL CREDITORS

See (C) above.

**(O) LIENHOLDERS AND OTHER
SIGNIFICANT LENDERS**

Air Liquide Industrial US LP
American Equipment Leasing, a division of EAB
Leasing Corp.
Ameritech Credit Corporation
Applied Industrial Technologies, Inc.
Applied Industrial Technologies-ABC, Inc.
Applied Industrial Technologies-DBB, Inc.
Applied Industrial Technologies-Dixie, Inc.
Applied-Michigan, Ltd.
Assembleon America Inc.
Associates Leasing, Inc.
AW Miller Technical Sales, Inc.
Bank of Lincolnwood
Bank One Michigan
Bank One, NA
Bell Microproducts, Inc.
Canon Financial Services Inc.
Cardinal Machine Company
Cashcode Company, Inc.
Centura Bank
Charmilles Technologies
CIT Communications Finance Corporation
CIT Systems Leasing
CIT Technologies Corporation
Citicorp Vendor Finance, Inc.
Commercial Tool & Die, Inc.
Compaq Financial Services Corporation
Computer Sales International, Inc.
Credit Lyonnais, S.A., Cayman Islands Branch
Crown Credit Company

Cupertino National Bank c/o Greater Bay Capital
Daewoo Heavy Industries America Corporation
Dell Financial Services LP
Delphi Automotive Systems Corporation
DRE Depositor Corp.
Fifth Third Bank (Western Michigan)
First Bank of Highland Park
First Bank of Highland Trust
GE Polymerland, Inc.
General Electric Capital Asset Funding
Hitachi Credit America Corp.
Hubbard Supply Company
Husky Injection Molding Systems, Inc.
Icon SPK 2023-A LLC
ICX Corporation
In re: Bobby's Kitchen
Information Leasing Corp.
IOS Capital, LLC
Juki Automation Systems, Inc.
Kensington Capital Corporation
Kyocera Mita America, Inc.
LaSalle Bank National Association
LaSalle National Leasing Corporation
Lease Plan USA, Inc.
Leasenet Group, Inc.
Magid Glove & Safety Mfg. Co. LLC
Makino Inc.
Metlife Capital LP
Miami Industrial Trucks Inc.
Michele D'Andrea
Milacron Marketing Company
Minolta Business Solutions, Inc.
Minolta Business Systems, Inc.
Mori Seiki USA Inc.
Motion Industries Inc.
Motorola Credit Corporation
Motorola, Inc.
Murata Wiedemann Inc.
Northern Michigan Tool Company
OCE Financial Services, Inc.
OCE North America, Inc.
OCE-USA Inc.
Okuma America America Corporation
Omega Tool Corporation
Pacific Rim Capital, Inc.
Pullman Bank & Trust Company
Rave Financial Services Inc.
Relational Funding Corporation
Renaissance Capital Alliance, LLC
Rutherford Cooke et al.
Sentry Financial Corporation
Sentry Financial, Inc.
Shaltz Fluid Power
Southern Pacific Bancapital
TCF Leasing, Inc.
Tennant Financial Services

The Huntington National Bank
The Peltz Group, Inc.
Toshiba American Information Systems Inc.
Toyota Motor Credit Corporation
UMB Bank Colorado, N.A.
Van Dorn Demag Corporation
Varilease Corporation
Wells Fargo Bank Northwest, Trustee
Windsor Mold Inc.
Xel Communications, Inc.

(P) MAJOR CUSTOMERS

Adam Opel AG
Aftermarket
AGco Parts Div-D7e50 Caterpillar
AGco-Jackson Operation
ArvinMeritor
AZ Automotive
Benteler
Best Buy Co. Inc.
BMW
BMW Group
Bosch
Cannon Group Ltd
Caterpillar
Caterpillar-Joliet
Circuit City Stores Inc
Collins & Aikman
Cummins
Daihatsu
DBM Tech.
Delphi – Allied Sales
DK Packaging
Espackdis SA
Fiat Automotives SA
Fiat Group
Ford Group
Fuji Heavy Industries
General Motors de Mexico S de RI
General Motors de Mexico S Derlspom
General Motors do Brasil Ltda
General Motors Powertrain
General Motors S Africa (Pty) Ltd
GM de Argentina S A
GM Espana SA
GM Holden Ltd
GM Powertrain
GM SPO
GMIO
GMNAO
Harley Davidson
HMH Group
Honda
Isuzu Group
Isuzu Motors Europe Ltd

Isuzu Motors Polska Sp Zo O
Johnson Controls
Kautex
Koltec BV
Magna Intier
Mercedes-Benz U.S. International, Inc.
Mitsubishi
Modatek
Napa Dist Center
Navistar International
New Wave Enterprises (Belgium) NV
Nissan
Paccar
Perkins Engines Company Ltd
Power & Signal Group
Promotora
PSA Group
Renault
Rover
Saab Automobile AB
Saab Automobile Parts
Standard Motor Products Inc
Suzuki Group
Toyota
Vauxhall Motors Ltd
Visteon
Volkswagen AG
Volvo Truck
VW Group
Wal-Mart Stores CE
XM Emall LLC
Yorozu

(Q) MAJOR SUPPLIERS

A Agrati SPA
AASP – PA
AB SKF
Aceralia Tubos SL
Acome Societe Cooperative De Produc
Advanced Micro Devices
Affinia Group Holdings Inc
AFX
Agfa Corporation
Agfa-Gevaert N.V.
Agilent Tech. (M) Sdn Bhd
Aksys, Ltd.
Alcan Inc
Allevard Springs Ltd
Alpine Group Inc, The
Aluminum Co of America
Amak Brake LLC
American Discount Supply, Inc.
American President Lines Ltd
Amphenol Corp
Amtek Engineering Ltd

Analog Devices GmbH
Analog Devices Inc
Android Industries LLC
Aplicaciones de Metales Sinterizado
Applied Biosystems
ARC Automotive Inc
Arnold Transportation
Asahi Glass Co
ASEC Manufacturing Sales
Austria Microsystems AG
Autocam Corp
Autoliv ASP Inc
Automatizacion y Disenos
Automotive Traning Schools
B&A Enterprises
BAX Global
BBK Ltd
Benteler Automotive
Berger GmbH & Co Holding KG
Bing Metals Group Inc
Binter SA
Bitron Industrie SpA
Boco Pty Ltd
Bosch Automotive Systems Corp
Brazeway Inc
Brite Smile
Brite Smile Center
British Vita PLC
BTV Holding GmbH
Bus Elektronik GmbH
Calsonic Corp
Cambrex Bio Science
Cami
Campbell Marshall E Co
Cardinal Health
Cardinal Health Canada 301, Inc
Carlisle Companies Inc
Carringworth Ltd
Carter Group Canada Inc
Caterpillar Engine Systems
Centra Inc
CF Gomma SPA
CIE Automotive SA
Clarion Corp Of America
Coinstar
Commissariat a l'Energie Atomique
Compagnie Industrielle de Delle
Contech
Continental Gummi-Werke AG
Corus LP
CTS Corp
Curiel Estrada Jorge
Cyro Industries
D&R Technology LLC
Daewoo Heavy Industry America
Dayco Products LLC

DBG Tool & Machine
Deloitte & Touche
Denso International America
DHL Danzas Air & Ocean
Direct Sourcing Solutions
DMC 2 Canada Corporation
Dove Equipment Co Inc
Dr Johannes Heidenhain-Stiftung GmbH
DTE Coal Services
Duluth Services
E I Dupont de Nemours & Co Inc
Eco-Bat America LLC
Egelhof SA
Ekm-Knobloch GmbH
Elgin Industries
Engelhard Corporation
Engineered Plastic Components Inc
Enricau Cesar Vuarchex Industries
Epcos AG
Essex Group Inc
Everest Biomedical Instruments
Federal Express Corporation
Federal Mogul Corp
Fedex Trade Networks
Feintool International Holding
Fernandez Racing LLC
Fibrax Ltd
Folketrygdfondet
ForHealth Technologies, Inc.
Fountain Construction Co
Freescale Semiconductor Inc
Fujitsu Ltd
Furukawa Electric Co Ltd
Futaba Corp
Gambari International
GE Medical Systems
General Electric Capital
Georg Fischer AG
Giovanni Agnelli EC SAPA
GKN PLC
GM – AC Delco
GM Daewoo Auto & Technology Co
Great Lakes Tape Corp
Green, Ernie Industries Inc
Groupe Rencast
Haemoscope Corporation
Handy & Harman
Hanwha Corp Poun Plt
Helicor, Inc.
Hella Kgaa Hueck & Co
Henkel KGAA
Hennessey Capital Solutions
Hewlett-Packard Co.-Roseville
Hewlett-Packard Company
Hewlett-Packard GmbH
Hewlett-Packard Singapore

Hewlett-Packard/San Jose
Hinojosa Ramos Jesus Alfredo
Hitachi Automotive
Hitachi Chemical Asia Pacific
Holden Ltd
H-P Asia Pacific Pte. Ltd.
HP Financial Services Cntr.
HP International SARL
HP Smartbuy
HPC Engineering PLC
HP-Colorado Springs
HP-FORT COLLINS
HP-San Diego HID
HSS LLC
Hub Group Associates Inc
Hubert Stueken GmbH
Hyo Seong Electric Co Ltd
IAPA
Ina-Schaeffler KG
Inogen
Inotherapeutics
Intec Group
Interamerican Trade Corp
Intermet Corporate
International Rectifier Corp
International Truck & Engine
Inzi Controls Co Ltd
ISI of Indiana Inc
Ispat International NV
ITW Shakeproof Automotive
ITW Tomco
JCI
Johann Albert Freund
John Deere
Johnson Matthey Plc
Jvs Eqtos P/Autom Indl Ltda
Kataman Metals Inc
Keller Group Inc
Key Safety Systems Inc
KLA Tencor Corp
Koa Speer Electronics Inc
Koninklijke Philips Electronics NV
Koyo Seiko Co Ltd
KPMG LLP
KS Centoco
L-3 Communications
Leaseway Transfer Pool
LeftHand Networks
Leoni AG
Lexington Connector Seals
Lexington Precision Corp
Littelfuse Inc
LS Cable Ltd
Lunal
M&Q Plastic Products Inc
Madison-Kipp Corp

Marian, Inc
Matco Tools
Meadwestvaco Corp
Mecaplast
Medical Simulation Corporation
Medrad
Medtronic Navigation
Melling Tool Company
Metal Blanc SA
Metaldyne Corporation
Methode Electronics Inc
Michael Baker, Inc.
Microchip Technology Inc
Microsoft Services
Minebea Co Ltd
Mitsubishi Electric
Motorola Automotive
MSX International Inc
Muhr und Bender KG
Multitronics Inc
Murata Manufacturing Co Ltd
Nabco Inc
National Auto Radiator
National Logistics
National Semiconductor
NEC Electronics Inc
Niles Co Ltd
Ningbo Huaxiang Electronic Co Ltd
Nissho Iwai American Corp
Niton Corporation
Noranda
Norandal USA INC
North American Operations
NuVasive, Inc.
Ogura Corp
OKI Semiconductor
Olin Corp
Omega Automation Inc
Omron Corp
Onex Corp
Ontario Holding International Bv
Ophthonix, Inc.
Pacific Group Ltd
Paid Prescriptions LLC
Pam Dedicated Inc
Panasonic Automotive
Parker Hannifin Corp
Particle Measuring Systems Inc
PBR Automotive USA LLC
PBR Columbia LLC
PEK Co Ltd
Philips Semiconductors
Pioneer Corp
Pixley Richards Holding Inc
PJAX
Plansee Holding AG

Plasco Inc
Plymouth Rubber Co Inc
Point 5 Technologies
Point Dedicated Services
Pollak Engineered Products
Precision Turbo & Engine Reb.
Pressac
Prettl de Mexico SA de CV
Progressive Moulded Products Ltd
Protrans International Inc
PT Infineon Technologies Batam
Republic Engineered Products Inc
Rescue Technology
Reviva
Robert Bosch Corporation
Robin Industries Inc
Rohm Co Ltd
RSR Corporation
Ryder Integrated Logistics
S.E. Power Systems Orlando
SA Dehuit
Samtech
Sansho Giken Co Ltd
SAS Comte
Schulte & Co Gmbh
Securitas Security
Selectron Corp
Senko America Corporation
Sensus Precision Die Casting Inc
Serigraph Inc
Setech Inc
Setforge
SGS Thomson
Shanghai Ming Fang Autoparts Co Ltd
Siemens Automotive Ltd
Sirva Relocation
Societe Industrielle de Sonceboz SA
Sony Ericsson Mobile
Spartech Corp
Spirent Plc
SPX Corp
Stelco GmbH Electronic Components
Stmicroelectronics Holding NV
Stoba Praezisionstechnik GmbH & Co
Storage Tek
Sumitomo Electric Industries Ltd
Sun Refining & Marketing
Sunrise Medical HHG, Inc.
Sunrise Medical Ltd
Synchron-Eifler Ipari Es Kereskedelm
Taigene Electric Machinery Co Ltd
Taiho Corporation Of Europe Kft
Tamsco, Inc. (US Gov't)
Tata America Intl Corp
Tawas Industries Inc
Technitrol Inc

Technologia Modificada SA de Caterpillar
Teklas Kaucuk Sanayi Ve Ticaret AS
Teknia Manufacturing Group SL
The Swatch Group
Thevenin (Fonderie)
Tire Industry Foundation
Tokico Ltd
Tomkins PLC
Torrington Co
Total SA
Toyo Clutch Co Inc
Toyota Tsusho Corp
TPG Advisors Inc
Trelleborg AB
Trianon Industries Corp
TRW Automotive Holdings Corp
Tyco Electronics Corp
Tyco International Ltd
UBS AG
Umicore SA
Unigraphics Solutions Inc
US Steel Corporation
USA Technologies, Inc.
UVA Machine Company
Valeo Climate Control USA
Valeo SA
Valley Trucking Co Inc
Vallourec
Vanguard Distributors Inc
Verilink Corporation
Viasystems Canada Inc
Victory Packaging Inc
Vishay Intertechnology
Visteon Automotive Systems
Volvo do Brazil Veiculos Ltda.
Volvo Parts North America, Inc.
Wanxiang Group Corp
Waupaca Foundry Inc
Wheeler Brothers Inc.
WHX Corp
Wiederholt GmbH Vincenz
Wieland Werke AG
Wilh Werhahn
Wren Industries Inc
Yazaki Corp
Zeppelin-Stiftung

(R) LETTER OF CREDIT ISSUERS AND BENEFICIARIES

C.N.A.
Federal Environmental Protection Agency
Fraccionadora Industrial del Norte, S.A. de C.V.
GMACCM Asset Management de Mexico
Michigan Department of Environmental Quality
New Jersey Environmental Protection Agency

Ohio Environmental Protection Agency
Orange County Health Care Agency
ProLogis-Juarez (2) Investment, LLC
Reliance Insurance Company
RLI Surety
Safeco Insurance
State of Alabama Dept of Industrial Relations
State of Georgia, Workers' Compensation Board
State of Kansas, Workers' Compensation Board
State of New York, Workers' Compensation Board
Toronto Dominion Bank

(S) STATE AND OTHER GOVERNMENTAL AUTHORITIES WITH AN INTEREST IN THE COMPANY

ADEM – Water Division – Compliance Unit of Ground Water Branch (Alabama)
ADEQ Tanks Program Division – Inspection and Compliance Unit (Arizona)
Air Resources Board (ARB) (California)
Alabama Department of Environmental Management (ADEM)
Arizona Department of Environmental Quality (ADEQ)
California Environmental Protection Agency: (Cal EPA)
Certified Unified Program Agencies (CUPA) (California)
Colorado Department of Public Health and Environment (DPHE)
Department of Toxic Substances Control (California)
Georgia Department of Natural Resources
IDEM – Office of Land Quality (Indiana)
Illinois Environmental Protection Agency
Indiana Department of Environmental Management (IDEM)
Integrated Waste Management Board (CIWMB) (California)
Internal Revenue Service
Kansas Department of Health & Environment
KDHE – Bureau of Environmental Remediation – Storage Tank Section (Kansas)
Kentucky Environmental and Public Protection Cabinet
Minnesota Pollution Control Agency
Mississippi Department of Environmental Quality
Missouri Department of Natural Resources
New Jersey Department of Environmental Protection
New York State Department of Environmental Conservation (NYSDEC)
NYSDEC

Office of Environmental Health Hazard
Assessment (OEHHA) – Prop 65 (California)
Ohio Department of Commerce
OHSA
Oklahoma Corporate Commission
Oklahoma Department of Environmental Quality
Pennsylvania Department of Environmental
Protection
Pension Benefit Guaranty Corporation (PBGC)
Regional Air Pollution Control Agency (RAPCA)
(Ohio)
South Carolina Department of Health and
Environmental Control
State Department of Health Services, Office of
Drinking Water (California)
State Regional Water Quality Control Boards
(California)
State Water Resources Control Board (SWRCB)
(California)
Tennessee Department of Environmental &
Conservation
Texas Commission on Environmental Quality
U.S. Department of Transportation
U.S. Environmental Protection Agency
Wisconsin Department of Natural Resources

**(T) UNIONS REPRESENTING COMPANY
EMPLOYEES**

AFL-CIO Local 755
AW Local 286
EAST – Electronic and Space Technicians
EAST Local 1553
Electronic and Space Technicians Local 1553
IAM & AW – International Association of
Machinists and Aerospace Workers
IAM Local 78
IBEW – International Brotherhood of Electrical
Workers
IBEW Local 663
International Association of Machinists, AFL-
CIO Tool and Die Makers Lodge 78
International Brotherhood of Electrical Workers,
AFL-CIO Local 663
International Union of Operating Engineers Local
101-S
International Union of Operating Engineers Local
18-S
International Union of Operating Engineers,
Local No. 101
International Union, United Automobile,
Aerospace and Agricultural Implement
Workers of America (UAW)
IUE Local 1111
IUE Local 416
IUE Local 698

IUE Local 709
IUE Local 711
IUE Local 717
IUE Local 718
IUE Local 755
IUE Local 801
IUE, AFL-CIO Local 698
IUE, AFL-CIO Local 711
IUE, AFL-CIO Local 718IUE
IUE-CWA – International Union of Electronic,
Electrical, Salaried, Machine & Furniture
Workers – Communications Workers of
America
IUE-CWA Local 1111
IUE-CWA Local 416
IUE-CWA Local 709
IUE-CWA, AFL-CIO Local 801
IUE-CWA, AFL-CIO,CLC Local 717
IUE-CWA, The Industrial Division of the
Communications Workers of America, AFL-
CIO, CLC
IUOE – International Union of Operating
Engineers
IUOE Local 832S
UAW – United Automobile, Aerospace and
Agricultural Implement Workers of America
UAW Amalgamated Local 292
UAW Amalgamated Local 686
UAW Local 1021
UAW Local 1097
UAW Local 167
UAW Local 1866
UAW Local 2031
UAW Local 2083
UAW Local 2151
UAW Local 2157
UAW Local 2188
UAW Local 2190
UAW Local 2195
UAW Local 286
UAW Local 292
UAW Local 438
UAW Local 467
UAW Local 651
UAW Local 662
UAW Local 686, Unit 19
UAW Local 696
UAW Local 699
UAW Local 913
UAW Local 969
UAW, International Union, United Automobile,
Aerospace and Agricultural Implement
Workers of America
United Steelworkers of America
United Steelworkers of America AFL-CIO/CLC,
Local Union 87

USW Local 87

USWA – United Steelworkers of America AFL-
CIO/CLC

**(X) OTHER MISCELLANEOUS INTERESTED
PARTIES**

Consumer Electronic Product Line
Vehicle Electronic Product Line

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
ABN AMRO Bank N.V. ABN AMRO Inc.	ABN AMRO	1) Various RINC affiliates have pitched a transaction in which ABN Amro is listed as a possible participant and/or interested party 2) Client of a RINC affiliate – there are currently two (2) ongoing mandates
	AAR	RINC and ABN Amro are participants in AAR, a joint venture between the two firms that is engaged in the business of securities underwriting. The joint venture does not have any connections to the Debtors or these cases.
	ABN Amro Supervisory Board	A Managing Director of a Rothschild affiliate serves on the Supervisory Board of ABN Amro.
Advest Inc.	Advest	RINC Vendor
AIG Excess Casualty N.A.; AIG Worldsource	AIG	1) Client pitch by RINC; 2) RINC was mandated on a transaction in which AIG was listed as a possible participant and/or interested party – the mandate has been

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		completed 3) Client pitch by a RINC affiliate.
Air Liquide Industrial US LP	Air Liquide	Client pitch by RINC affiliate.
Alcan Inc.	Alcan	1) Client of a RINC affiliate – there is currently one ongoing mandate 2) Client pitches by a RINC affiliate – pitches were subsequently abandoned.
Allianz	Allianz	1) Client pitches by RINC affiliate. 2) Client of a RINC affiliate – there are currently no ongoing mandates
Amerada Hess Corporation	Amerada Hess	Client pitch by a RINC affiliate – pitch was subsequently abandoned.
American Axle & Mfg. Holding Inc.	American Axle	Former client of a RINC affiliate- there are currently no ongoing mandates
Amphenol Corp	Amphenol Corp	A RINC affiliate was mandated on a transaction in which Amphenol was listed as a possible participant and/or interested party. The transaction

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
APC & Sundram	APC Holdings	has been completed. Client pitch by a RINC affiliate – pitch was subsequently abandoned.
Apollo Distressed Investment Fund Apollo Distressed Investment Offshore	Apollo Advisors; Apollo Investments; Apollo Management_	1) Client pitch by RINC – pitch was subsequently abandoned 2) Client pitch by a RINC affiliate. 3) Client pitch by RINC and a RINC affiliate– the pitch was subsequently abandoned.
AT&T Corp	AT&T	RINC and a RINC affiliate were mandated on a transaction in which AT&T was listed as an interested party and/or potential participant. The mandate has been completed.
Atlas Capital Funding Ltd.	Atlas Capital	Client pitch by a RINC affiliate.
Avaya	Avaya	1) Client pitch by RINC – pitch was subsequently abandoned 2) Client pitch by a RINC affiliate.
Bank of China Luxembourg SA	Bank of China	Client of a RINC affiliate – there is currently one ongoing mandate

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Bank of NY	Bank of NY	Client pitch by a RINC affiliate – the pitch was subsequently abandoned.
Bank of Nova Scotia	Bank of Nova Scotia	Client of RINC & RINC affiliate – there is currently one ongoing mandate unrelated to the Debtors' Chapter 11 cases.
Barclays Bank	Barclays Bank Barclays	1) Client of a RINC affiliate – there are currently no ongoing mandates. 2) Client pitches by a RINC affiliate. 3) A RINC affiliate has been mandated on a transaction in which Barclays is listed as a possible participant and/or interested party.
Bax Global	Bax Global	A RINC affiliate has pitched a transaction in which Bax Global is listed as a possible participant and/or interested party
Bear Stearns; Bear Stearns Inv. Products	Bear Stearns Merchant Banking	RINC Client – there is currently one open mandate.
	Bear Stearns	RINC Vendor
Bell South	Bell South	1) Client pitch by a RINC affiliate – the pitch was subsequently abandoned;

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		<p>2) A RINC affiliate pitched a transaction in which Bell South was listed as an interested party and/or potential participant – the pitch was subsequently abandoned</p> <p>3) Former client of a RINC affiliate – there are currently no open mandates.</p>
Best Buy	Best Buy	Client pitch by RINC.
Blackstone Capital Partners LLP	Blackstone Group	<p>1) Client pitch by RINC.</p> <p>2) RINC was mandated on a transaction in which Blackstone Group was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.</p>
	Blackstone	Client pitches by various RINC affiliates.
Blue Square Funding Ltd Series 3	Blue Square	A RINC affiliate was mandated by Blue Square for two separate transactions. Both transactions have been abandoned.
BNP Paribas	BNP Paribas	Client of a RINC affiliate – there

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Bosch; Bosch Braking Systems Corp	Bosch	<p>is currently one ongoing mandate</p> <ol style="list-style-type: none"> 1) Client pitch by RINC – pitch was subsequently abandoned. 2) Client pitch by a RINC affiliate – pitch was subsequently abandoned; 3) A RINC affiliate was mandated on a transaction in which Bosch was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.
British Vita PLC	British Vita	<ol style="list-style-type: none"> 1) Client pitch by a RINC affiliate – the pitch was subsequently abandoned; 2) A RINC affiliate has been mandated on two separate transactions in which British Vita is listed as a potential participant and/or interested party.
BSI Americas Inc.; BSI Management Systems	BSI	A RINC affiliate has pitched a transaction in which BSI is listed as a possible participant and/or interested party.

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Cardinal Health	Cardinal Health	Client of a RINC affiliate- there is currently one ongoing mandate.
Cargill Financial Services Int'l	Cargill	1) Client of a RINC affiliate – there are currently two ongoing mandates 2) Two RINC affiliates have pitched a transaction in which Cargill is listed as a possible participant and/or interested party.
Caterpillar	Caterpillar	Client pitch by RINC – pitch was subsequently abandoned.
CEI Co. Ltd	CEI	Client pitch by a RINC affiliate.
Chubb Custom Insurance	Chubb	1) RINC vendor 2) Client pitches by a RINC affiliate – pitches were subsequently abandoned.
Cinergy PSI In	Cinergy Corp	Client pitch by RINC.
CIT Communications Finance Corporation; CIT Technologies Corporation; CIT Technologies d/b/a CIT Systems Leasing	CIT CIT Group	1) Client of a RINC affiliate – there is currently one ongoing mandate. 2) RINC client – there is currently one ongoing

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		mandate unrelated to the Debtors' Chapter 11 cases.
Citibank; Citibank NA	Citibank	Citibank mandated a RINC affiliate for a possible transaction. The mandate was subsequently abandoned.
Citigroup Global Markets Inc.	Citigroup	Citigroup mandated a RINC affiliate for a possible transaction. The mandate was subsequently abandoned.
Colonial Funding LLC	Colonial	Client of a RINC affiliate – there are no open mandates; one open client pitch.
Commerzbank Aktiengesellschaft	Commerzbank	1) Client pitches by a RINC affiliate – pitches were subsequently abandoned. 2) A RINC affiliate was mandated for two separate transactions in which Commerzbank was listed as a possible participant and/or interested party – the mandates were subsequently abandoned.
Compaq Financial Services Corp	Compaq Services	Client pitch by a RINC affiliate.

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Cores LP; Cores SEC / LP	Cores L.P.	RINC and a RINC affiliate have separately pitched a transaction in which Cores is listed as a possible participant and/or interested party.
Credit Lyonnais	Credit Lyonnais	A RINC affiliate is currently mandated on a transaction in which Credit Lyonnais is listed as a possible participant and/or interested party.
Credit Suisse First Boston	CSFB	1) Former client of RINC a affiliate 2) Client pitch by a RINC affiliate 3) Client pitch by RINC
	Various CSFB Private Equity Funds	Former employees of CSFB that are now employed by RINC hold limited partnership interests in various private equity funds offered by CSFB.
CSA Financial Corp	CSA Holding; CSA CSA	A RINC affiliate has pitched a transaction in which CSA is listed as a possible participant and/or interested party.
CSM Worldwide	CSM	Client pitch by a RINC affiliate.
CTS Corp	CTS	Client pitch by a RINC affiliate.

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Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Daewoo; Daewoo Automotive Corporation; Daewoo Heavy Industry; America Corporation; Daewoo Motor Company	Daewoo Corporation; Daewoo Motors Daewoo Motors Inc.	1) Client pitch by RINC – pitch was subsequently abandoned. 2) Client of a RINC affiliate – there is currently one open mandate
Daimler Chrysler	Daimler Chrysler Daimler Chrysler	1) Client a RINC affiliate – there is currently one open mandate 2) Client pitch by RINC – pitch was subsequently abandoned.
Dana Corp.	Dana Corp.	1) Client pitch by RINC – pitch was subsequently abandoned. 2) A RINC affiliate is currently mandated on a transaction in which Dana Corp. is listed as a possible participant and/or interested party.
Delta	Delta Airlines, Delta Airways	1) Client pitch to Delta Airways by a RINC affiliate – pitch was subsequently abandoned; 2) RINC has been mandated on a transaction pursuant to an engagement letter that Contemplates RINC's possible future involvement in a transaction involving Delta Air Lines. Two members of the Delphi deal team are

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		members of the team that would provide services relating to Delta. RINC's potential involvement in the Delta matter would be unrelated to the Debtors' chapter 11 cases.
Deutsche Bank AG; Deutsche Bank Securities Inc.; Deutsche Bank Trust Company America	Deutsche Bank AG	1) Client pitch by a RINC affiliate 2) A RINC affiliate was mandated on a transaction in which Deutsche Bank was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.
DMC2 Canada Corporation Draka Holdings NV	DMC2	A RINC affiliate was mandated by DMC2 for a possible transaction. The mandate was subsequently abandoned.
	Draka Holdings	Draka mandated a RINC affiliate for a possible transaction. The mandate was subsequently abandoned

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
E.On AG.	E.ON AG	1) RINC client. There are currently no ongoing mandates. 2) A RINC affiliate is currently mandated on a transaction in which E.On is listed as a possible participant and/or interested party.
	E.ON Group	Client pitch by RINC.
EDS	EDS	Client pitch by a RINC affiliate.
Ernst & Young	Ernst & Young	RINC Vendor
Entergy (MS Power & Light)	Entergy Corp	A RINC affiliate pitched a transaction in which Entergy was listed as an interested party and/or potential participant – the pitch was subsequently abandoned.
	Entergy Power Corp	Former client of a RINC affiliate – there are currently no ongoing mandates.
Ericsson	Ericsson	Former client of a RINC affiliate – there are currently no ongoing mandates; one open pitch.
Fanar	Fanar SA	Client pitch by a RINC affiliate.

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Federal Express Corp; Fedex	Federal Express; Fedex	RINC Vendor
Federal Insurance. Co.	Federal Insurance Co..	RINC Vendor
Federal Mogul	Federal Mogul	Former RINC client.
Fiat Group; Fiat Automotive S.A.	Fiat	Former client of a RINC affiliate.
Fifth Third Bank	Fifth Third Bank	Client pitch by a RINC affiliate – pitch was subsequently abandoned.
	Fifth Third Bancorp	Client pitch by RINC – pitch was subsequently abandoned.
Ford; Ford Group Ford Motor Land Development Corporation	Ford Motor Company	RINC is currently mandated on a transaction in which Ford Motor is listed as a possible participant and/or interested party.
Fortis Bank SA. NV., Cayman Island Branch	Fortis	1) Client of a RINC affiliate – there are currently two open mandates; 2) RINC was mandated on a transaction in which Fortis was listed as a possible participant and/or interested party – the mandate was subsequently abandoned.
Freescall Semiconductor	Freescall Semiconductor	RINC pitched a transaction in which Freescall was listed as a possible participant and/or

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		interested party – the pitch was subsequently abandoned.
Freudenberg & Co Kg	Freudenberg	Client pitches by a RINC affiliate – pitches were subsequently abandoned.
Galaxy CLO 2003-1, Ltd; Galaxy III, IV, V, CLO Ltd.	Galaxy	1) Client pitch by RINC affiliate – the pitch was subsequently abandoned; 2) A RINC affiliate has been mandated on a transaction in which Galaxy is listed as a possible participant and/or interested party.
General Electric Capital Corporation	GECC	1) Client pitch by RINC 2) RINC pitched a transaction in which GECC was listed as a possible participant and/or interested party – the pitch was subsequently abandoned. 3) Client of a RINC affiliate – there are currently two ongoing mandates.
General Motors Company; General Motors Dae Woo Auto & Technology.	General Motors	Client pitch by a RINC affiliate
GKN Plc	GKN	Client pitch by a RINC affiliate

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Goldman Sachs	Goldman Sachs	Client pitch by a RINC affiliate
Hella Kgaa Hueck & Co.	Hella	Client pitch by a RINC affiliate
Henkel Kg AA.	Henkel	1) Client of RINC and RINC affiliate – there are currently no ongoing mandates. 2) Client pitches by RINC affiliate
Hewlett Packard	Hewlett Packard	Client pitches by a RINC affiliate – pitches were subsequently abandoned.
Hitachi Credit America Corp.	Hitachi Credit	1) Client pitch by a RINC affiliate – pitch was subsequently abandoned 2) A RINC affiliate has pitched a transaction in which Hitachi is listed as a possible participant and/or interested party.

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Honeywell	Honeywell	<ol style="list-style-type: none"> 1) A RINC affiliate was mandated on a transaction in which Honeywell was listed as an interested party and/or potential participant- the mandate was subsequently abandoned. 2) Client pitch by RINC– the pitch was subsequently abandoned.
HPI	HPI	<ol style="list-style-type: none"> 1) A RINC affiliate has pitched a transaction in which HPI is listed as a possible participant and/or interested party. 2) Client pitch by a RINC affiliate – pitch was subsequently abandoned.
HSBC Bank USA, National Association; HSBC Securities (USA) Inc.	HSBC	<ol style="list-style-type: none"> 1) A RINC affiliate is currently mandated on a transaction in which HSBC is listed as a possible participant and/or interested party. 2) Client pitch by a RINC affiliate
HSS LLC	HSS	A RINC affiliate was mandated on a transaction in which HSS was listed as a possible

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		participant and/or interested party.
IBM	IBM	Two RINC affiliates have been mandated on two separate transactions in which IBM is listed as a possible participant and/or interested party.
ICG	ICG	Client pitch by a RINC affiliate
Illinois Tool Works	Illinois Tool Works	A RINC affiliate was mandated on a transaction in which Illinois Tool Works was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.
ING Capital LLC; ING Investment Mgmt CLO I, Ltd; ING Prime Rate Trust	ING	1) Client pitch by RINC affiliate. 2) A RINC affiliate has been mandated on a transaction in which ING is listed as a possible participant and/or interested party.
Infineon Technologies AG	Infineon	Client pitch by a RINC affiliate
Intermet	Intermet	Client pitch by RINC
Invensys	Invensys	1) A RINC affiliate was mandated on a transaction in

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		<p>which Invensys was listed as a possible participant and/or interested party. The mandate was subsequently abandoned;</p> <p>2) A RINC affiliate pitched a transaction in which Invensys was listed as a possible participant and/or interested party. The pitch was subsequently abandoned.</p>
IRI	IRI RAI	IRI RAI mandated a RINC affiliate for a possible transaction. The mandate was subsequently abandoned.
JPMorgan Chase	JPMorgan Chase & Co.	Client of a RINC affiliate – there is currently one ongoing mandate.
JPMorgan Chase Bank	JPMorgan Chase Bank	<p>1) Client of a RINC affiliate – there is currently one ongoing mandate</p> <p>2) RINC vendor / service provider</p>
JPMorgan	JPMorgan	1) A RINC affiliate has pitched a transaction in which JP Morgan is listed as a possible participant and/or interested

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		party 2) RINC has acting as a Co-Advisor with JPMorgan on a possible transaction.
Key Plastics	Key Plastics	Former RINC client
KKR Financial CLO 2005-1 Ltd	KKR	1) Former client of RINC and RINC affiliate – no ongoing mandates; 2) RINC was mandated on a transaction in which KKR was listed as a possible participant and/or interested party – the mandate was subsequently abandoned.
KPMG	KPMG	1) Client pitch by RINC affiliate 2) RINC Vendor
L-3 Communications	L-3 Communications	Former RINC client – there are currently no ongoing mandates..
Lear Corporation	Lear	1) A RINC affiliate pitched a transaction in which Leon was listed as a possible participant and/or interested party. The pitch was subsequently abandoned. 2) A RINC affiliate was mandated on a transaction in

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		which Lear was listed as a possible participant and/or interested party. The mandate has been completed.
Lee Hecht Harrison	Lee Hecht Harrison	RINC Vendor
Lehman Brothers	Lehman Brothers Corp IV; Lehman Brothers Private Equity Funds	Two RINC employees hold limited partnership interest in private equity fund offered by Lehman Brothers.
Linden Capital LP	Linden	Client pitch by a RINC affiliate – the pitch was subsequently abandoned.
Lloyds of London	Lloyds of London	Client pitch by a RINC affiliate
Marsh USA Inc.; Marsh & McLennan	Marsh & McLennan	RINC vendor
MCI Telecommunications Corp	MCI	A RINC affiliate pitched a transaction in which MCI was listed as an interested party and/or potential participant – the pitch was subsequently abandoned.
Medical Simulation Corp	Medical Simulation	Medical Simulation mandated RINC for a transaction that was subsequently abandoned.

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Merrill Lynch	Merrill Lynch	<ol style="list-style-type: none"> 1) A RINC affiliate was mandated on a transaction in which Lear was listed as a possible participant and/or interested party. The mandate has been completed. 2) Client pitch by a RINC affiliate – the pitch was subsequently abandoned.
Met Life	Metropolitan Life	<ol style="list-style-type: none"> 1) Client pitches by a RINC affiliate. 2) A RINC affiliate was mandated by Metropolitan Life for a possible transaction. The mandate was subsequently abandoned. 3) RINC Vendor
Microsoft Services	Microsoft	A RINC affiliate was mandated on a transaction in which Microsoft was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.
Miller Engineering Services Inc.	Miller Group	Client pitch by a RINC affiliate – the pitch was subsequently abandoned.

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Mitsubishi	Mitsubishi Materials Corp.	Former RINC client.
	Mitsubishi Corp.	1) Client pitch by RINC – pitch was subsequently abandoned. 2) Client of a RINC affiliate – there is currently one ongoing mandate.
Molex Cost Recovery Disputes	Molex Inc.	A RINC affiliate was mandated on a transaction in which Molex was listed as a possible participant and/or interested party. The mandate has been completed.
Morgan Stanley & Co., Inc.	Morgan Stanley Dean Witter; Morgan Stanley Private Equity	1) Client pitch by a RINC affiliate 2) A RINC affiliate was mandated by Morgan Stanley for a possible transaction. The mandate was subsequently abandoned.
Motorola Inc.	Motorola Inc.	1) Client pitch by RINC – pitch was subsequently abandoned. 2) RINC pitched a transaction in which Motorola was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		3) Client pitches by a RINC affiliate.
Navistar International	Navistar Financial	Navistar mandated RINC for a possible transaction. The mandate was subsequently abandoned.
Nextel	Nextel	1) Client pitch by RINC. 2) RINC was mandated on a transaction in which Nextel was listed as a potential participant and/or interested party – the mandate was subsequently abandoned.
Niagara Mohawk	Niagara Mohawk	RINC and a RINC affiliate were mandated on a transaction in which Niagara Mohawk was listed as a possible participant and/or interested party – the mandate has been completed.
Nissan	Nissan	Client pitch by a RINC affiliate – pitch was subsequently abandoned.
Nissho Iwai American Corp.	Nissho Iwai American Corp.	Client pitch by RINC – pitch was subsequently abandoned.
Nokia Corporation	Nokia	Client pitch made by a RINC affiliate.

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Noranda	Noranda Inc.	<ol style="list-style-type: none"> 1) Client pitch by a RINC affiliate – the pitch was subsequently abandoned; 2) A RINC affiliate has pitched two separate transactions in which Noranda is listed as a possible participant and/or interested party.
Norsk Hydro ASA	Norsk Hydro	<ol style="list-style-type: none"> 1) Client pitches by a RINC affiliate 2) A RINC affiliate is currently mandated on a transaction in which Norsk Hydro is listed as a possible participant and/or interested party.
Oak Hill Securities Fund II, LP; Oak Hill Securities Fund LP	Oak Hill Securities Partnership II	A RINC employee holds a limited partnership interest in the partnership.
Onex Corp.	Onex Corp.	<ol style="list-style-type: none"> 1) RINC affiliate is currently mandated on a transaction in which Onex is listed as a possible participant and/or interested party. 2) Client pitches by a RINC affiliate

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
ORIX Warren LLC	ORIX	Client pitches by a RINC affiliate.
Pacific Group Ltd.	Pacific Group Limited	Client pitches by a RINC affiliate
Panalpina Inc.	Panalpina	1) Client pitch by RINC affiliate 2) A RINC affiliate has pitched a transaction in which Panalpina is listed as a possible participant and/or interested party.
Paragon	Paragon	A RINC affiliate has pitched a transaction in which Paragon listed as a possible participant and/or interested party
	Paragon Group of Companies	1) Client pitch by a RINC affiliate 2) A RINC affiliate was mandated on a transaction in which Paragon was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.
Parsons	Parsons	RINC pitched a transaction in which Parsons was listed as a potential participant and/or interested party – the pitch was

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		subsequently abandoned.
Philips Semiconductors	Philips	1) Client pitch by a RINC affiliate. 2) Client pitch by RINC – pitch was subsequently abandoned.
Praxair	Praxair	1) Client pitch by RINC – pitch was subsequently abandoned. 2) Client pitches by various RINC affiliates– pitches were subsequently abandoned.
Pressac	Pressac	1) Client pitches by a RINC affiliate; 2) A RINC affiliate has pitched two transactions in which Pressac is listed as a possible participant and/or interested party.
PriceWaterhouseCoopers	PriceWaterhouseCoopers	Former RINC vendor.
PSA Group	PSA	Client pitch by a RINC affiliate
Quadrangle Master Funding Ltd.	Quadrangle Group	RINC was mandated on a transaction in which Quadrangle Group was listed as a possible participant and/or interested party – the mandate has been

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		completed.
Raytheon Company	Raytheon Co.	RINC was mandated on a transaction in which Raytheon was listed as a possible participant and/or interested party. – the mandate was subsequently abandoned.
RCA	RCA	A RINC affiliate was mandated by RCA for a possible transaction. The mandate was subsequently abandoned
Republic Engineered Products	Republic Engineered Products	Client pitch by RINC – pitch was subsequently abandoned.
Rhodia Patent Assertion	Rhodia	<ol style="list-style-type: none"> 1) Client pitch by RINC 2) Various RINC affiliates were mandated by Rhodia for possible transactions. The mandates were subsequently abandoned. 3) Client pitch by a RINC affiliate.
Royal Bank of Scotland	Royal Bank of Scotland	<ol style="list-style-type: none"> 1) Former Client of a RINC. 2) A RINC affiliate was mandated on a transaction in which Royal Bank of Scotland was listed as a

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Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		possible participant and/or interested party. The mandate was subsequently abandoned.
Salomon Smith Barney	Salomon Smith Barney	A RINC affiliate was mandated by Salomon for a possible transaction. The mandate was subsequently abandoned.
SAP Consulting	SAP	Client pitches by a RINC affiliate – the pitches were subsequently abandoned.
SAS Comte	SAS	A RINC affiliate pitched a transaction in which SAS was listed as a possible participant and/or interested party. The pitch was subsequently abandoned.
SBC	SBC Communications	Client pitch by RINC – pitch was subsequently abandoned.
Schulte & Co. GmbH	Schulte	A RINC affiliate has been mandated on a transaction in which Schulte is listed as a possible participant and/or interested party.
Securitas Security	Securitas	A RINC affiliate pitched a transaction in which Securitas was listed as a possible participant and/or interested

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Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		party. The pitch was subsequently abandoned.
Sedgwick Claims; Sedgwick Claims Mgmt. Services Inc.	Sedgwick Group	Former client of a RINC affiliate.
SGS Controll Co MBH	SGS	Client pitch by a RINC affiliate.
SGS Thomson	SGS	Client pitch by a RINC affiliate
Siemens Automotive Ltd.; Siemens Gen III; Siemens VDO Automotive	Siemens	<p>1) Client pitch by a RINC affiliate</p> <p>2) A RINC affiliate was mandated on a transaction in which Siemens was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.</p> <p>3) RINC has pitched a transaction in which Siemens is listed as a possible participant and/or interested party.</p>
Sigma Learning LLC	Sigma	Client pitch by a RINC affiliate – pitch was subsequently abandoned.
Sirva Relocation	SIRVA	A RINC affiliate has pitched a transaction in which SIRVA is listed as a possible participant and/or interested party.

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Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Société Generale	Société Generale	1) Client of a RINC affiliate – there is currently one ongoing mandate 2) A RINC affiliate is currently mandated on a transaction in which Societe Generale is listed as a possible participant and/or interested party.
Spartech Corp.	Spartech Corp.	Client pitch by RINC – pitch was subsequently abandoned.
C. <u>Spirax Sarco</u>	Spirax Sarco Engineering PLC	Client pitch by a RINC affiliate.
D. <u>Sprint; Sprint Spectrum L.P.</u>	Sprint	Client pitch by a RINC affiliate.
Spirent PLC	Spirent	Client of a RINC affiliate – there are currently five open mandates.
St. Paul (Bermuda) Ltd.; St. Paul/Bermuda; St. Paul Fire and Marine Insurance Company; St. Paul Mercury; St. Paul Surplus liens, Ins. Co.	St. Paul Companies	A RINC affiliate pitched a transaction in which St. Paul was listed as a possible participant and/or interested party. The pitch was subsequently abandoned.
State Street Boulevard Trust Co.	State Street	Client pitch by a RINC affiliate – pitch was subsequently abandoned.
STMicroelectronics Holding NV; STMicroelectronics NV	STMircroelectronics	1) Client pitch by RINC – pitch was subsequently abandoned.

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Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		2) A RINC affiliate was mandated on a transaction in which STMicroelectronics was listed as a possible participant and/or interested party. The mandate has been completed.
Sun Trust Bank Atlanta	Sun Trust	1) RINC was mandated on a transaction in which Sun Trust was listed as a possible participant and/or interested party. The mandate has been completed; 2) RINC has been mandated on a transaction in which Sun Trust is listed as a possible participant and/or interested party – the mandate is ongoing.
The Swatch Group	Swatch	Client pitch made by a RINC affiliate – the pitch was subsequently abandoned.
Swiss Re Insurance Company	Swiss Re	Client pitch by a RINC affiliate
Tennessee Valley Authority	Tennessee Valley Authority	RINC client. There is currently one ongoing mandate unrelated to the Debtors' Chapter 11 cases.

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Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Textron Inc.	Textron Inc.	1) RINC client. There are currently no ongoing mandates. 2) Client pitches by RINC
Thyssenkrupp AG	Thyssenkrupp AG	1) Client pitch by RINC – pitch was subsequently abandoned. 2) A RINC affiliate is currently mandated on a transaction in which Thyssenkrupp is listed as a possible participant and/or interested party.
Tomkins PLC	Tomkins PLC	Client pitches by a RINC affiliate.
Toronto Dominion Bank	Toronto Dominion	1) Client pitch by RINC. 2) Client pitches made by a RINC affiliate – pitches were subsequently abandoned.
Total SA	Total	Client pitches made by a RINC affiliate – pitches were subsequently abandoned.
TPI	TPI	Client pitches by a RINC affiliate.
Trelleborg AB	Trelleborg	Client pitch by a RINC affiliate – pitch was subsequently abandoned.

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Party in Interest	Entity with which RINC has a Connection	Nature of Connection
TRW	TRW	A RINC affiliate was mandated on a transaction in which TRW was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.
TT Electronics	TT Electronics	<p>1) A RINC affiliate was mandated on a transaction in which TT Electronics was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.</p> <p>2) A RINC affiliate has pitched a transaction in which TT Electronics is listed as a possible participant and/or interested party.</p>
Tyco Electronics Corp; Tyco International Ltd	Tyco	<p>1) Client pitch by RINC – pitch was subsequently abandoned.</p> <p>2) A RINC affiliate was mandated by Tyco for a possible transaction. The mandate was subsequently abandoned.</p>

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Party in Interest	Entity with which RINC has a Connection	Nature of Connection
UBS	UBS Warburg	Client of a RINC affiliate – there is currently one ongoing mandate.
UGC	UGC	Former client of a RINC affiliate – there are no ongoing mandates; one open pitch.
Umicore	Umicore	Client of a RINC affiliate – there is currently one ongoing mandate
Valeo; Valeo North American Corporate	Valeo	Client of a RINC affiliate – there is currently one ongoing mandate
	Valeo S.A.	A RINC employee serves as a Director of Valeo S.A.
Verizon	Verizon	1) RINC client pitch – pitches were subsequently abandoned. 2) A RINC affiliate pitched various transactions in which Verizon was listed as a possible participant and/or interested party – the pitches were subsequently abandoned.
Verizon Wireless	Verizon Wireless	RINC Vendor.
Viasystems Group Inc.	Viasystems Group Inc.	RINC client – there is currently one ongoing mandate unrelated to the Debtors' Chapter 11 cases.

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Party in Interest	Entity with which RINC has a Connection	Nature of Connection
Visteon	Visteon Corp.	RINC client – there is currently one ongoing mandate unrelated to the Debtors’ Chapter 11 cases. RINC’s engagement by Visteon is substantially completed.
Volkswagen AG	Volkswagen	A RINC affiliate has pitched a transaction in which Volkswagen is listed as a possible participant and/or interested party.
Volvo	Volvo	Client pitch by a RINC affiliate.
Wells Fargo Bank N.W.	Wells Fargo	Client pitch by RINC – pitch was subsequently abandoned.
WHX Corp.	WHX Corp.	RINC was mandated on a transaction in which WHX was listed as a possible participant and/or interested party. The mandate has been completed.
Zurich	Zurich	A RINC affiliate conducted pitches for various transactions in which Zurich was listed as a possible participant and/or interested party. The pitches were subsequently abandoned.